



Minutes

of the

Ordinary Meeting of Council

held

on

Thursday 23

November 2017

In

The Council Chambers
Honour Avenue Wyalkatchem

Our purpose

The council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations

Council's Vision

That Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Our Guiding Principles

Respect for diverse community interests based on active listening and mutual understanding;

Leaving a positive legacy for future generations and Councils;

Balancing a flexible, can-do, innovative and professional approach with achieving outcomes efficiently;

Responsible financial management;

Informed, evidence-based and representative decision making; and

Effective communication and engagement.

Our Goals

Healthy, strong and connected communities

A prosperous and dynamic district

A sustainable natural and built environment

An effective voice

A well-managed and effective organisation

Facilities and assets that are well used and effectively managed

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1. DECLARATION OF OPENING

1.1 The Shire President declared the Meeting open 3.33pm

1.2 The Shire of Wyalkatchem disclaimer was read aloud.

"No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting".

2 Public question time

2.1 Response to previous questions taken on notice

Not applicable

2.2 Declaration of public question time opened 3.33pm

2.3 Declaration of public question time closed 3.33pm

3 Record of attendance, apologies, and approved leave of absence

3.1 Present: Cr Davies, Cr Gamble, Cr Garner, Cr Butt, Cr Holdsworth, Cr Metcalfe

3.2 Apologies: Nil

3.3 On leave of absence: Nil

3.4 Staff: Ian McCabe, Craig Harris, Claire Trenorden, Ella McDonald

3.5 Visitors: Julie Duthie, Jessi Shannon, Jasmine Bland

3.6 Gallery: Nil

3.7 Applications for leave of absence: Nil

4.1 Petitions Nil

4.2 Deputations Nil

4.3 Presentation: Student Leadership Group, Wyalkatchem District High School

Julie thanked Council for letting herself, Jessi and Jasmine come to the meeting and present on behalf of the Student Leadership Group - a group made up of six high school students at Wyalkatchem District High School. The group has been working on several projects during the year, the latest being that they organised a social dance on 10 November, with students from Wyalkatchem, Dalwallinu and Cunderdin attending. Jasmine thanked Council for the donation of the town hall for the event and for the other support the school has received, such as the drones.

The Student Leadership group is wanting to establish a Youth Centre at the Wyalkatchem Community Resource Centre (CRC) for high school students. The proposed hours of the centre are from when school finishes to 4.30pm, when the CRC closes. The group has asked the Shire if they would be willing to donate some furniture to the Youth Centre - for example desks and bean bags and whether they would employ a Youth Engagement Officer to attend the Youth Centre once a fortnight.

Cr Davies said that donating some bean bags would not be a problem.


Ian McCabe said that the Shire would examine staff participation or support for a person to attend the Youth Centre, and said once it is up and running, it would be good to have Student Leadership Group representatives to come back every three to six months to give a report on how the Youth Centre is going.

Julie reported that Wyalkatchem District High School had won the Act Belong Commit award for 2017 which was a huge achievement as they were competing against much larger metropolitan schools. Ian said it was a real loss to the school and to the community of Wyalkatchem that Julie was leaving at the end of the year as she has been fantastic.

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

5.1.1 MEETINGS – CONFIRMATION OF MINUTES - SPECIAL MEETING

23 October 2017

FILE REFERENCE:	Minute Book
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/ RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	15 November 2017
DISCLOSURE OF INTEREST:	Not applicable
PREVIOUS MEETING REFERENCE:	Not Applicable

SUMMARY:

1. Confirm the minutes as an accurate record of the Special Meeting of Council held on 23 October 2017.

Appendix:

There is no attachment to this report.

Background:

The minutes have been circulated to all Councillors and they have been made available to the public. The minutes are also published on the Shire's website.

Comment:

There is no further comment to this item.

Consultation:

Ian McCabe, Chief Executive Officer.

Statutory Environment:

1. *Local Government Act 1995*, Part 5 Division 2 Subdivision 3 Section 5.25
2. *Local Government (Administration) Regulations 1996*, Regulation 11 Content of minutes of council or committee meetings s.5.25(f)
3. Shire of Wyalkatchem Standing Orders Local Law 1999, Part 3 Business of the Meeting Standing Order 3.5 Confirmation of Minutes

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan/Risk Implications relative to this issue.

Voting Requirements: Simple Majority

Council Decision Number: 3534

Moved: Cr Holdsworth

Seconded: Cr Butt


That Council resolve the following:

- 1. Confirm the minutes as an accurate record of the Special Meeting of Council held on 23 October 2017**

Vote: 6/0

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

5.1.2 MEETINGS – CONFIRMATION OF MINUTES - ORDINARY MEETING 23 October 2017

FILE REFERENCE:	Minute Book
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/ RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	15 November 2017
DISCLOSURE OF INTEREST:	Not applicable
PREVIOUS MEETING REFERENCE:	Not Applicable

SUMMARY:

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 23 October 2017.**

Appendix:

There is no attachment to this report.

Background:

The minutes have been circulated to all Councillors and they have been made available to the public. The minutes are also published on the Shire's website.

Comment:

There is no further comment to this item.

Consultation:

Ian McCabe, Chief Executive Officer.

Statutory Environment:

- Local Government Act 1995*, Part 5 Division 2 Subdivision 3 Section 5.25
- Local Government (Administration) Regulations 1996*, Regulation 11 Content of minutes of council or committee meetings s.5.25(f)
- Shire of Wyalkatchem Standing Orders Local Law 1999, Part 3 Business of the Meeting Standing Order 3.5 Confirmation of Minutes

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan/Risk Implications relative to this issue.

Voting Requirements: Simple Majority

Council Decision Number: 3535

Moved: Cr Garner

Seconded: Cr Holdsworth

That Council resolve the following:

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 23 October 2017**


Vote: 6/0

6.0 Announcements by Presiding Person Cr Davies acknowledged the passing of Mr Ivan Jones, who was not a resident of Wyalkatchem but was a big part of the region and will be missed by all.

Cr Davies thanked the Councillors who attended the Remembrance Day service at the school on 10 November as he was unable to attend.

7.0 Matters for which meeting may be closed Nil

8.1.1 DEVELOPMENT AND BUILDING CONTROLS – APPLICATION FOR DEVELOPMENT – RAC MURAL 19 RAILWAY TERRACE WYALKATCHEM

FILE REFERENCE:	7.02
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	13 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. To give planning approval for the installation of an “Elephant in the Wheatbelt” mural on the eastern-facing wall of the building at 19 Railway Terrace Wyalkatchem;**
- 2. That the mural approved be of a maximum size of four metres by ten metres as per the terms and conditions set out by the RAC;**
- 3. The mural is to utilise non-reflective paint and must not be illuminated;**
- 4. That the Wyalkatchem Community Resource Centre be the applicant for the mural as required in the terms and conditions set out by the RAC;**
- 5. That the responsibility for the project conduct, safety and completion be shared between the property owners Mr Trevor Webb and Mrs Shauna Webb and the Wyalkatchem Community Resource Centre;**
- 6. That the planning application fee be waived as the mural forms part of a road-safety awareness campaign and Council recognises that this is a community development initiative;**
- 7. That the applicant be advised in writing.**

Appendices:

1. Application for planning approval;
2. Letter of permission from property owners 19 Railway Terrace Wyalkatchem;
3. RAC Elephant in the Wheatbelt project description;
4. RAC Elephant in the Wheatbelt Terms and Conditions;
5. Proposed site for mural.

Background:

The Shire is in receipt of a planning application for the installation of a mural on the eastern facing wall at 19 Railway Terrace Wyalkatchem.

Comment:

The Elephant in the Wheatbelt project is a road safety initiative operated by the Royal Automobile Club of WA Inc. A life-sized elephant modelled from wrecked cars has been 'touring' the Wheatbelt since March 2015 to promote better road safety. The elephant was built to represent the 'elephant in the room' and the silence that surrounds the disproportionately high number of road fatalities in the Wheatbelt region.

The RAC wants to continue the project by running a competition of sorts by allowing Community Resource Centres to apply for 'Elephant in the Wheatbelt' murals. There will be up to five "winners" who will get a mural painted in their town by an experienced artist. The murals will feature the 'Elephant in the Wheatbelt' and a road safety message tailored to the town.

Craig Cooper, co-ordinator of the Wyalkatchem Community Resource Centre (CRC), contacted the Chief Executive Officer on the 31 October 2017, proposing that the Shire nominate a Council-owned building for the mural to be erected on. Upon considering his request, the Chief Executive Officer recommended that it would be best to erect the mural on a privately-owned business (for example the roadhouse) but the Shire was definitely in support of the road-safety message.

A planning application would be required in order to erect the mural on a privately-owned building and the Chief Executive Officer informed Mr Cooper that he would be happy to waive the planning application fee in the interest of community development.

The CRC has nominated the eastern wall of a commercial property owned by T and S Webb, located at 19 Railway Terrace Wyalkatchem. This wall is at the corner of Railway Terrace and Riches Street, facing the Catholic Church.

Consultation:

Craig Cooper

Wyalkatchem Community Resource Centre

Ian McCabe

CEO, Shire of Wyalkatchem

Emma Croft

RAC

Statutory Environment:

Planning and Development Act 2005

Policy Implications:

No direct policy

Financial Implications

No direct financial implication

Strategic Plan/Risk Implications

Strategic Community Plan Index 2.1 Vibrant and Activated Public Places

Voting Requirements

Simple Majority

Council Decision Number: 3536

Moved: Cr Butt

Seconded: Cr Gamble

That Council resolve the following:

- 1. To give planning approval for the installation of an “Elephant in the Wheatbelt” mural on the eastern-facing wall of the building at 19 Railway Terrace Wyalkatchem;**
- 2. That the mural approved be of a maximum size of four metres by ten metres as per the terms and conditions set out by the RAC;**

- 3. The mural is to utilise non-reflective paint and must not be illuminated;**

- 4. That the Wyalkatchem Community Resource Centre be the applicant for the mural as required in the terms and conditions set out by the RAC;**

- 5. That the responsibility for the project conduct, safety and completion be shared between the property owners Mr Trevor Webb and Mrs Shauna Webb and the Wyalkatchem Community Resource Centre;**

- 6. That the planning application fee be waived as the mural forms part of a road-safety awareness campaign and Council recognises that this is a community development initiative;**

- 7. That the applicant be advised in writing.**

Vote: 6/0

Shire of Wyalkatchem

"Strange Name - Beaut Place"



Cnr Flint Street and Honour Ave
P.O. Box 224
Wyalkatchem W.A. 6485

Email: general@wyalkatchem.wa.gov.au

Phone: (08) 9681 1166

Fax: (08) 9681 1003

Local Planning Scheme No. 4

Schedule 6 – Application for planning approval

(cl. 9.1.1)

Owners Details	
Name:	TREVOR + SHAUNA WEBB
Address:	19 RAILWAY TCE, WYALKATCHEM
Post Code:	6485
Phone:	0428354650
Email:	nara@westnet.com.au
Contact Person:	TREVOR WEBB
Signature:	x [Signature] Date: 13.11.17
Signature:	[Signature] Date: 13.11.17
The signature of the owner(s) is required on all applications. This application will not proceed without that signature.	
Applicants Details	
Name:	TREVOR WEBB
Address:	19 RAILWAY TCE WYALKATCHEM
Post Code:	6485
Phone:	042 835 4650
Email:	nara@westnet.com.au
Contact person for correspondence:	TREVOR WEBB
Signature:	x [Signature] Date: 13.11.17
Property Details	
Lot No:	2 RAILWAY TCE
House/Street No:	19 RAILWAY TCE
Location No:	
Diagram or plan no:	
Certificate of title no:	
Folio:	
Title encumbrances (eg. easements, restrictive covenants):	
Street name:	RAILWAY TCE
Suburb:	WYALKATCHEM
Nearest street intersection:	RICHES ST
Existing building/land use	
Description of proposed development and/or use: RAC ROAD SAFETY ELEPHANT MURAL AS PER ATTACHED DOCUMENTATION	
Nature of any existing buildings and/or use: STORAGE	
Approximate cost of proposed development:	NIL
Estimated time of completion:	BETWEEN DEC 01 2017 AND APRIL 30 2018
OFFICE USE ONLY	
Acceptance Officer's initials:	EM
Date Received:	13 November 2017
Local Government reference no:	

TG & SL Webb
P.O. Box 26,
Wyalkatchem,
Western Australia. 6485

12th November 2017

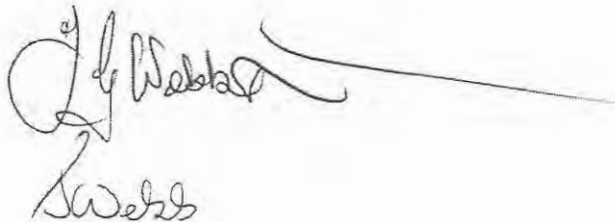
RE: Use of building wall for Elephant Mural

To whom it may concern,

This correspondence is to confirm we approve the use of our building walls at 19 Railway Terrace, Wyalkatchem for the display of the "Elephant in the Wheatbelt" mural.

Regards,

Shauna & Trevor Webb



Shauna Webb



RAC Elephant in the Wheatbelt

The RAC Elephant in the Wheatbelt has been travelling across the region since March 2015. The life-sized African elephant sculpture made from wrecked cars was built to represent the 'elephant in the room' and the silence that surrounds the disproportionately high number of road fatalities in the region.

The Elephant has made many friends on his travels, from Kulin to Moora and out to Southern Cross, most people know him and the road safety message he represents. His story has resonated with the Wheatbelt community, and even inspired others to conduct their own simple road safety activities.

With Elephants popping up all over the Wheatbelt, RAC want to encourage and support communities to make the Elephant a recognised symbol for road safety specifically for the Wheatbelt region.

How you can get involved

How amazing would it be to have the Elephant in the Wheatbelt as an icon for road safety in your town!

There are up to five exciting opportunities for Wheatbelt towns to have their own Elephant in the Wheatbelt mural. The murals will be painted by experienced artists and will feature the Elephant in the Wheatbelt and a road safety message tailored to your community.

Each Elephant mural will be unique and would act as a permanent, visual reminder that road safety starts at home. An Elephant never forgets his friends and he will be working hard to provide you with the road safety information needed to continue on in his legacy.

By raising awareness on the importance of road safety, busting some well-established myths and sharing safe driving tips, we hope this will have a positive impact in reducing road crashes and fatalities in your region.

Apply for an Elephant in the Wheatbelt mural for your town

If you think you have suitable space for a mural and a passion for sharing a road safety message with your community, please complete the attached Application.

RAC Elephant in the Wheatbelt Mural Application

TERMS AND CONDITIONS

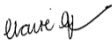
1. The promoter of the Elephant in the Wheatbelt Mural Application (Application) is RACWA Holdings Pty Ltd ABN 60 008 985 (the Promoter).
2. Applications open on [22 September 2017] at [9.00am] (Australian Western Standard Time) and ends on [20 October 2017] at [17.00pm] (Australian Western Standard Time) (Application Period).
3. Entries must be received by the Promoter during the Application Period. Only one entry may be received per entrant.
4. The Promoter reserves the right to either allow or disallow any entrant for any reason it sees fit in its absolute discretion.
5. Entrants must:
 - a. be a staff member of the Community Resource Centre;
 - b. be located within the West Australian Wheatbelt;
 - c. have written approval for installation from:
 - i. the owner of the proposed mural location, and
 - ii. the relevant Town Shire.
6. To submit an Application, an entrant must complete the entry form during the Application Period and answer all questions on the form.
7. Up to five entrant's (Winner/s) may each be awarded only one mural installation as follows:
 - a. murals will be installed (painted) between October 2017 and 30 April 2018;
 - b. size of murals will be dependent on the entrants proposed site for installation and the appointed artist with the maximum size being 4m x 10m;
 - c. installation of the mural will be coordinated by the Promoter and at a time suitable to the appointed artist;
 - d. design of the mural will be at the Promoter's discretion and will include the following as a minimum;
 - i. a representation of the RAC's Elephant in the Wheatbelt;
 - ii. visual or written representation of the road safety message included in the entrant's application;
 - iii. RAC logo will be added in the form of a plaque or similar.
8. By submitting this Application, each entrant agrees to;
 - a. display the mural following installation for a minimum of 12 months;
 - b. maintain the mural for the duration of its installation;
 - c. contact the Promoter promptly if any damage is incurred to the mural that cannot be maintained by the entrant;
 - d. cover any costs incurred for the removal of the mural after the agreed period or at a time decided by the entrant.
9. By submitting this Application, each entrant agrees that in the event they are a Winner:
 - a. they consent to the publishing of their names and suburb of residence on the website www.rac.com.au; and
 - b. that their acceptance of a mural installation constitutes permission for the Promoter to use the Winner's name, suburb of residence, recording of the Winner's voice and likeness for advertising and promotional purposes without compensation, unless otherwise prohibited by law.
10. This document, the instructions on how to submit an Application and other details contained within promotional advertisements, each form part of the Terms and Conditions.
11. The Winner/s shall be chosen by the Promoter from the entries submitted.
12. The Winner/s will be selected and notified via email between [6 - 10 November 2017].
13. When the Winner/s are notified of their mural installation they will also be provided with details as to the process of the installation.
14. The Promoters decision is final and no correspondence will be entered into. The Promoter reserves the right not to select Winners of all or any Prizes in its absolute discretion.

15. A mural installation must be taken as stated and is non-transferable, not exchangeable and not redeemable for cash. If the opportunity becomes unavailable for any reason, the Promoter reserves the right to cancel the installation.
16. The Promoter (including its officers, employees and agents) shall not be liable for any loss or damage whatsoever which is suffered (including but not limited to incidental, consequential or indirect loss) or for any personal injury suffered or sustained in connection with the Application except for any liability which cannot be excluded by law.
17. The Promoter reserves the right to disqualify a Winner if the Winner has breached any of the Terms and Conditions or their entry is misleading.
18. The Promoter reserves the right to:
 - a. declare as void any entries or claims for a mural installation resulting from any printing, production or distribution errors or where there has been error in any aspect of the preparation for or conduct of the Application process materially affecting the results or the number of Winners or the value of claims for a mural installation;
 - b. add to or to waive any of the Terms and Conditions; and
 - c. cancel the Application process or any part of it at any stage in the event of circumstances beyond the Promoter's control.
19. The Promoter reserves the right, in its sole discretion, to disqualify any individual for:
 - a. tampering with the entry process that in any way affects the fairness of the promotion or the Promoter or the Application;
 - b. acting in violation of the Terms and Conditions.
20. Participation in the Application constitutes the entrant's unconditional agreement to and acceptance of the Terms and Conditions.
21. All entries remain the property of the Promoter and may be entered into a database for future marketing or promotional activities. The Promoter will not use the entrants' personal information for any other purpose without their consent unless required or authorised to do so by law. Entrants must notify the Promoter in writing if they would like to amend their personal information or if they have any queries as to how their personal information will be used.
22. This Application is subject to the Promoter's Privacy Policy.
23. If the Application process is conducted on, or utilises, social media including, without limitation Facebook and Twitter, the Application shall be subject to the terms of use governing the applicable social media platform. In the event of an inconsistency between these Terms and Conditions, and the terms of use of the applicable social media tool, the terms of the applicable social media tool shall prevail.
24. Without prejudice to clause 23 above, if the Application is conducted on Facebook, entrants:
 - a. fully release Facebook from all liability arising out of the Application;
 - b. acknowledge that the Application is in no way sponsored, endorsed or administered by, or associated with, Facebook; and
 - c. understand and accept that information disclosed in connection with the Application is disclosed to the Promoter and not Facebook.

Proposed site of mural.



8.2.1 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – MONTHLY FINANCIAL REPORT – OCTOBER 2017

FILE REFERENCE:	12.10.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Manager Corporate Services
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT:	Not Applicable
DATE REPORT WRITTEN:	13 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC 23 October 2017 Council decision number: 3524
STRATEGIC COMMUNITY PLAN REFERENCE	5 – A well-managed and effective Council organization. 6 – Well utilized and effectively managed facilities and assets.

SUMMARY: In accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council.

That Council resolve the following:

1. Receive the Statement of Financial Activity for the period ended 31 October 2017.

Appendix:

1. Monthly Financial Report for the Period Ended 31 October 2017 and supporting documentation.

Background:

The Statement of Financial Activity was introduced by the Department of Local Government from 1 July 2005. The change was implemented to provide elected members with a better idea of operating and capital revenue and expenditure. It was also intended to link operating results with balance sheet items and to reconcile with end of month balances.

Comment:

October 2017 Financial Statements:

- Yearly operating revenue is \$1,725,669 inclusive of net rate income of \$1,193,441 (net of prepaid rates and discounts) – 70% of Budget
- Yearly operating expenditure is \$1,465,575 – 40% of Budget
- Yearly capital expenditure is \$730,472 – 40% of Budget
- Yearly capital revenue is \$1,124,153 – 61% of Budget
- Net current assets as 31 October 2017 are \$1,267,585

Operating Revenue: Total operating revenue is 70% of the Annual Budget.

Rates: Revenue of \$1,403,207 has been raised during the Rate Run for 2017/18 and rates notices were posted out by the planned date of 21 July 2017. The total Rate Run is broken down between Rates \$1,252,111, Rubbish \$98,595, Health Levy \$15,057 and ESL Levy \$37,444. To date income received is \$1,179,832 and discounts applied equate to \$19,472. Approximately 85% of Rates have been collected to date, with \$187,523 outstanding.

Operating Expenditure: Total operating expenditure is 40% of the Annual Budget.

Capital Expenditure: Total Capital Expenditure (\$730,472) is 40% of the Annual Budget (\$1,823,181).

Net Assets: Net Current Assets as at 31 October 2017 amounts to \$1,267,585. This is in the majority comprised of Cash Unrestricted – Municipal Funds (\$1,273,615).

Consultation:

Ian McCabe Chief Executive Officer

Statutory Environment:

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

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan / Risk Implications relative to this issue.

Voting Requirements Simple Majority

Council Decision Number: 3537

Moved: Cr Gamble **Seconded:** Cr Butt

That Council resolve the following:

- 1. Receive the Statement of Financial Activity for the period ended 31 October 2017.**

Vote: 6/0

Shire of Wyalkatchem
MONTHLY FINANCIAL REPORT
For the Period Ended 31 October 2017

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Statement of Financial Activity

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

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 October 2017

	Note	Amended Annual Budget 4	TID Budget (a)	TID Actual (b)	Var. \$ (b) - (a) 3	Var. % (b) - (a) / (b) 3	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		2,100	1,225	2,481	1,256	50.6%	
General Purpose Funding		555,941	145,314	152,907	7,594	5.0%	
Law, Order and Public Safety		38,762	12,921	34,924	22,003	63.0%	
Health		49,589	(0)	0	0	(100.0%)	
Education and Welfare		0	0	0	0		
Housing		117,849	39,283	37,521	(1,762)	(4.7%)	
Community Amenities		111,408	109,224	105,983	(3,242)	(3.1%)	
Recreation and Culture		39,816	34,605	2,964	(31,641)	(1067.7%)	▼
Transport		295,116	53,372	50,005	(3,367)	(6.7%)	
Economic Services		15,991	7,130	7,648	518	6.8%	
Other Property and Services		18,092	136,031	137,796	1,765	1.3%	
Total (Excluding Rates)		1,244,664	539,104	532,228	(6,876)	(1.3%)	
Operating Expense							
Governance		(294,570)	(83,190)	(75,925)	7,265	9.6%	
General Purpose Funding		(65,573)	(21,858)	(21,566)	292	1.4%	
Law, Order and Public Safety		(109,962)	(41,654)	(44,253)	(2,599)	(5.9%)	
Health		(304,935)	(94,645)	(88,226)	6,419	7.3%	
Education and Welfare		(17,858)	(16,953)	(20,775)	(3,823)	(18.4%)	
Housing		(243,971)	(71,324)	(65,630)	5,693	8.7%	
Community Amenities		(209,911)	(69,970)	(75,061)	(5,091)	(6.8%)	
Recreation and Culture		(750,482)	(200,161)	(183,948)	16,213	8.8%	
Transport		(1,544,304)	(614,768)	(880,482)	(265,714)	(30.2%)	▲
Economic Services		(105,831)	(35,277)	(34,756)	521	1.5%	
Other Property and Services		(55,978)	19,341	25,048	5,707	(22.8%)	
Total		(3,703,375)	(1,230,458)	(1,465,575)	(235,117)		
Funding Balance Adjustment							
Add back Depreciation		1,142,817	380,939	403,674	22,735	5.6%	
Adjust (Profit)/Loss on Asset Disposal Movement in Deferred Pensional Rates (Non-Current)	10	52,886	(126,727)	(126,727)	0	0.0%	
Movement in Accrued Salaries and Wages				0	0		
Movement in Employee Benefit Provisions				0	0		
Adjust Provisions and Accruals				0	0		
Net Operating (Ex. Rates)		(1,263,008)	(437,143)	(656,401)	(219,258)		
Capital Revenues							
Proceeds from Disposal of Assets	10	133,000	126,727	126,727	0	0.0%	
Non-Operating Grants		671,231	0	0	0		
Proceeds from New Debentures		0	0	0	0		
Proceeds from Sale of Investments				0	0		
Proceeds from Advances				0	0		
Self-Supporting Loan Principal		13,087	4,257	4,257	0	0.0%	
Transfer from Reserves	9	1,012,111	993,169	993,169	0	0.0%	
Total		1,829,429	1,124,153	1,124,153	0		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(261,200)	(165,809)	(165,809)	0	0.0%	
Plant and Equipment	10	(445,201)	(441,797)	(441,797)	0	0.0%	
Furniture and Equipment	10	0	0	0	0		
Infrastructure Assets - Roads	10	(838,466)	(50,371)	(50,371)	0	0.0%	
Infrastructure Assets - Other	10	(157,500)	(21,947)	(21,947)	0	0.0%	
Purchase of Investments				0	0		
Repayment of Debentures		(53,669)	(33,701)	(33,701)	0	0.0%	
Advances to Community Groups				0	0		
Transfer to Reserves	9	(67,145)	(16,847)	(16,847)	0	0.0%	
Total		(1,823,181)	(730,472)	(730,472)	0		
Net Capital		6,248	393,681	393,681	0		
Total Net Operating + Capital		(1,256,760)	(43,462)	(262,720)	(219,258)		
Rate Revenue		1,232,354	1,232,354	1,193,441	(38,913)	(3.3%)	
Opening Funding Surplus(Deficit)		105,000	105,000	336,864	231,864	68.8%	▲
Closing Funding Surplus(Deficit)	3	80,594	1,293,892	1,267,585	(26,307)	(2.1%)	

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 31 October 2017

	Note	Amended Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b) - (a) 3	Var. % (b) - (a) / (b) 3	
Operating Revenues							
Grants, Subsidies and Contributions	8	\$ 906,888	\$ 222,624	\$ 212,067	\$ (10,557)	(5.0%)	
Profit on Asset Disposal	10	0	130,000	126,727	(3,273)	(2.6%)	
Fees and Charges		277,751	166,472	173,520	7,048	4.1%	
Interest Earnings		60,025	20,008	19,914	(94)	(0.5%)	
Other Revenue		0	0	0	0		
Total (Excluding Rates)		1,244,664	539,104	532,228	(6,876)		
Operating Expense							
Employee Costs		(1,039,368)	(346,456)	(336,750)	9,706	2.9%	
Materials and Contracts		(1,142,605)	(333,868)	(584,164)	(250,296)	(42.8%)	▲
Utilities Charges		(184,343)	(36,448)	(28,301)	8,147	28.8%	
Depreciation (Non-Current Assets)		(1,142,817)	(380,939)	(403,674)	(22,735)	(5.6%)	
Interest Expenses		(18,039)	(6,013)	(4,319)	1,694	39.2%	
Insurance Expenses		(123,317)	(116,106)	(108,368)	7,738	7.1%	
Loss on Asset Disposal	10	(52,886)	(10,629)	0	10,629	100.0%	
Other Expenditure		0	0	0	0		
Total		(3,703,375)	(1,230,458)	(1,465,575)	(235,117)		
Funding Balance Adjustment							
Add Back Depreciation		1,142,817	380,939	403,674	22,735	5.6%	
Adjust (Profit)/Loss on Asset Disposal	10	52,886	(126,727)	(126,727)	0	0.0%	
Movement in Deferred Pensional Rates (Non-Current)					0		
Movement in Accrued Salaries and Wages					0		
Movement in Employee Benefit Provisions					0		
Adjust Provisions and Accruals					0		
Net Operating (Ex. Rates)		(1,263,008)	(437,143)	(656,401)	(219,258)		
Capital Revenues							
Grants, Subsidies and Contributions	8	671,231	0	0	0		
Proceeds from Disposal of Assets	10	133,000	126,727	126,727	0	0.0%	
Proceeds from New Debentures					0		
Proceeds from Sale of Investments					0		
Proceeds from Advances					0		
Self-Supporting Loan Principal		13,087	4,257	4,257	0	0.0%	
Transfer from Reserves	9	1,012,111	993,169	993,169	0	0.0%	
Total		1,829,429	1,124,153	1,124,153	0		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(261,200)	(165,809)	(165,809)	0	0.0%	
Plant and Equipment	10	(445,201)	(441,797)	(441,797)	0	0.0%	
Furniture and Equipment	10	0	0	0	0		
Infrastructure Assets - Roads	10	(838,466)	(50,371)	(50,371)	0	0.0%	
Infrastructure Assets - Other	10	(157,500)	(21,947)	(21,947)	0	0.0%	
Purchase of Investments			0	0	0		
Repayment of Debentures		(53,669)	(33,701)	(33,701)	0	0.0%	
Advances to Community Groups					0		
Transfer to Reserves	9	(67,145)	(16,847)	(16,847)	0	0.0%	
Total		(1,823,181)	(730,472)	(730,472)	0		
Net Capital		6,248	393,681	393,681	0		
Total Net Operating + Capital		(1,256,760)	(43,462)	(262,720)	(219,258)		
Rate Revenue		1,232,354	1,232,354	1,193,441	(38,913)	(3.3%)	
Opening Funding Surplus(Deficit)		105,000	105,000	336,864	231,864	68.8%	▲
Closing Funding Surplus(Deficit)	3	80,594	1,293,892	1,267,585	(26,307)	(2.1%)	

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipments; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Under initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies details in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Initial Recognition

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Revaluation

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy details in the ***Initial Recognition*** section as details above.

Those assets at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, *AASB 13 - Fair Value Measurement* does not become applicable until the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Due to the nature and timing of the adoption (driven by legislation) the adoption of this standard has had no effect on previous reporting periods.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

Whilst treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Land	Not Depreciated
Airstrip	Not Depreciated
Buildings	50 years
Furniture	3 years
Computers	2.5 years
Vehicles	5 years
Graders	8 years
Footpaths	25 years
Other Plant & Equipment	3 years
Roads, Streets & Footpaths Formation	Not Depreciated
Pavement	50 years
Seal	15 years
Kerbing	30 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets (Continued)

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government 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 and are usually paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details expenses related to Councils seven councillors, who normally meet the third Thursday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

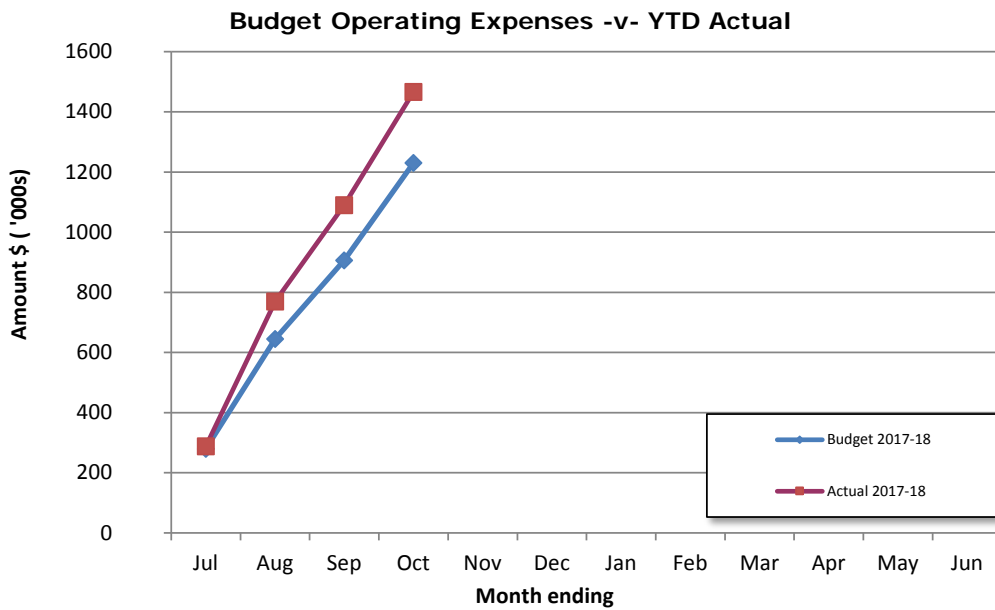
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

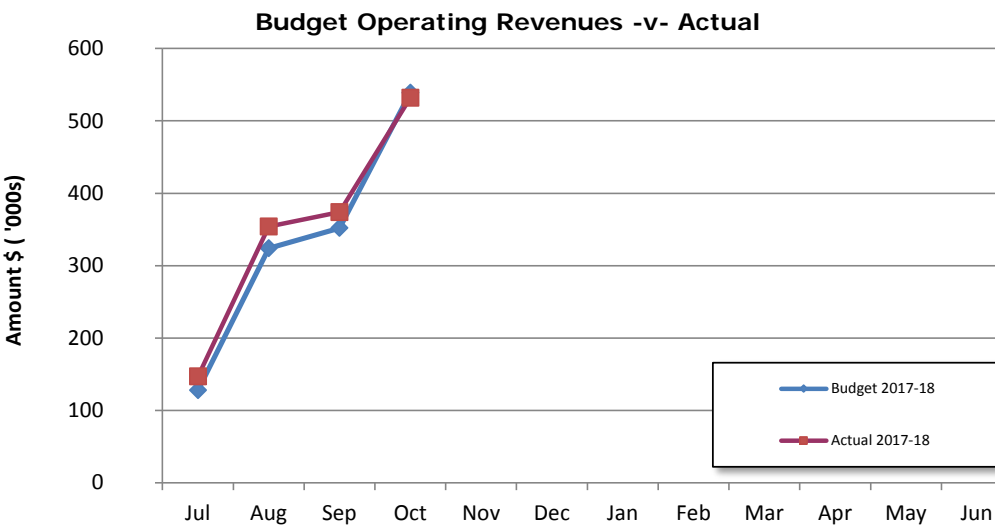
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



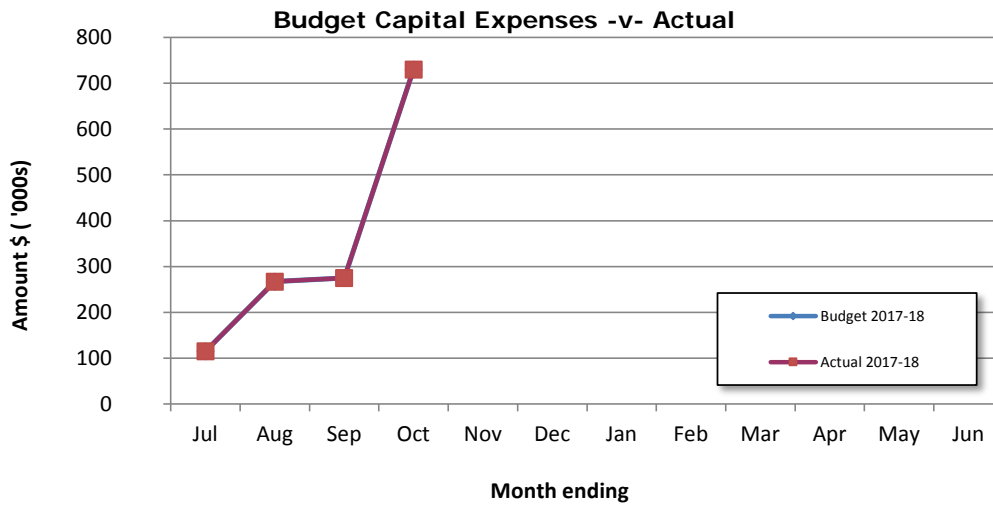
Comments/Notes - Operating Expenses



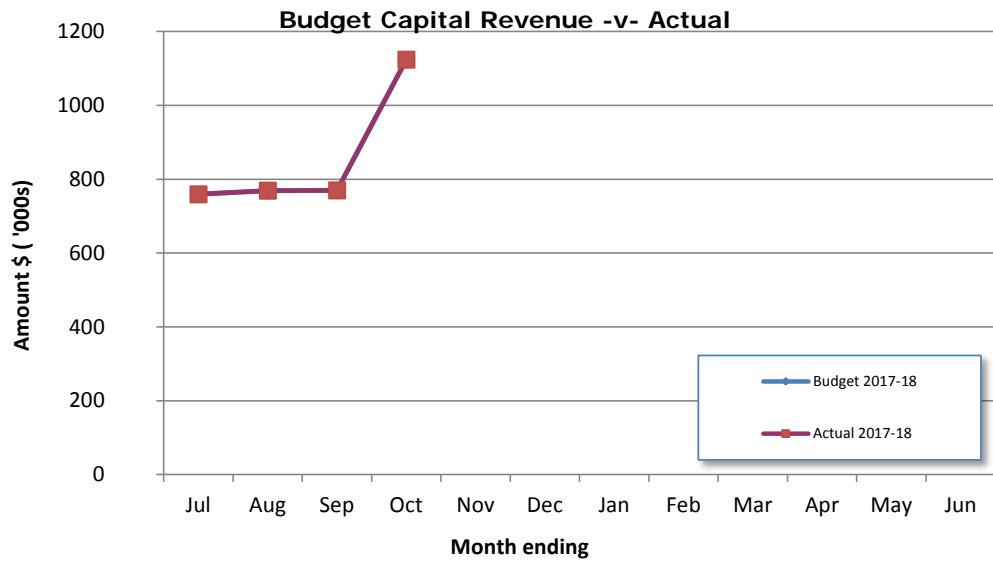
Comments/Notes - Operating Revenues

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

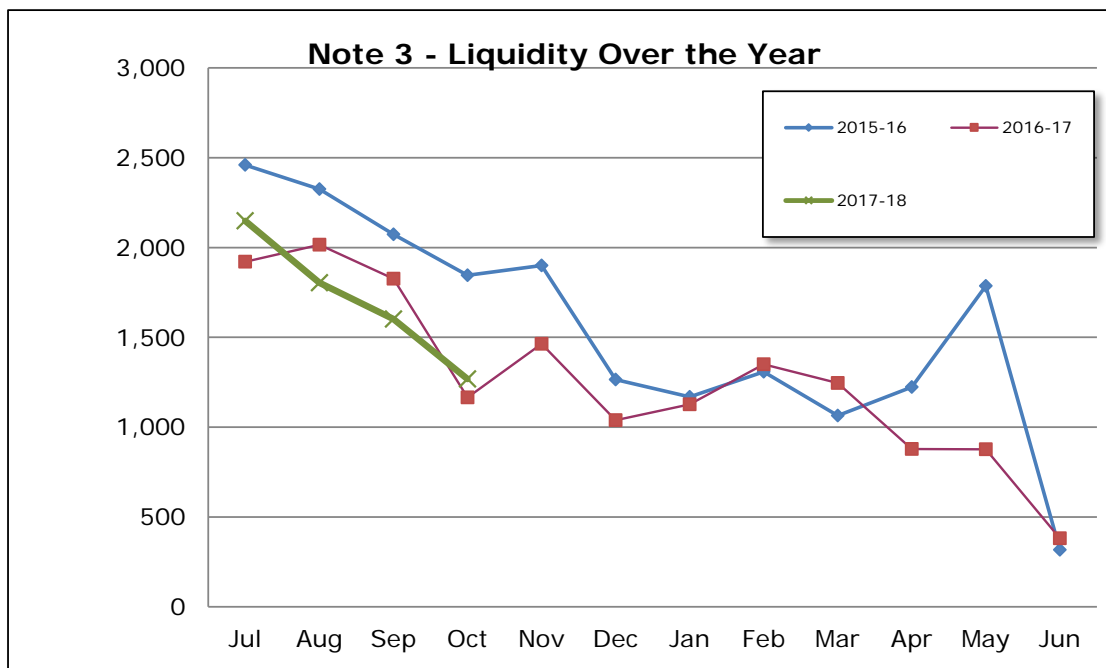


Comments/Notes - Capital Revenues

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 3: NET CURRENT FUNDING POSITION

	Positive=Surplus (Negative=Deficit)		
	2017-18		
	This Month	Last Month	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash Unrestricted	1,273,615	1,326,655	987,411
Cash Restricted	1,939,895	2,162,123	2,369,462
Investments			
Receivables - Rates and Rubbish	187,523	237,163	171,622
Receivables -Other	4,196	3,034	12,153
Inventories	92,562	86,980	110,390
	3,497,791	3,815,956	3,651,038
Less: Current Liabilities			
Payables	(240,419)	(1,666)	(45,229)
Current Employee Benefits Provision	(49,891)	(49,891)	(70,788)
	(290,310)	(51,558)	(116,017)
Less: Cash Restricted	(1,939,895)	(2,162,123)	(2,369,462)
Net Current Funding Position	1,267,585	1,602,275	1,165,558



Comments - Net Current Funding Position

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
At Call - Municipal	0.05%	672,790				672,790	NAB	Call
At Call - Working	0.01%			13,303		13,303	NAB	Call
(b) Term Deposits								
Reserves	2.40%		1,939,895			1,939,895	NAB	23/01/2018
Surplus Funds	2.40%				600,000	600,000	NAB	16/01/2018
(c) Investments								
Total		672,790	1,939,895	13,303	600,000	3,225,988		

Comments/Notes - Investments

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance						
		ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.1 OPERATING REVENUE (EXCLUDING RATES)						
5.1.1 GOVERNANCE						
1041010	Reimbursements	2,000	1,225	2,482	1,257	This is estimated in the Annual Budget. An insurance claim was received for replacing the windscreen on the Doctor's vehicle (\$1,127).
5.1.2 GENERAL PURPOSE FUNDING						
5.1.3 LAW ORDER AND PUBLIC SAFETY						
1051006	Aware Grant	0	0	24,000	24,000	This grant was approved after the Annual Budget was adopted. It will be fully offset with expenditure
5.1.4 HEALTH						
5.1.5 EDUCATION AND WELFARE						
5.1.6 HOUSING						
5.1.7 COMMUNITY AMENITIES						
5.1.8 RECREATION AND CULTURE						
1112015	Swimming Pool Revitalisation Grant	32,000	32,000	0	(32,000)	This grant will not be received due to the State Government withdrawing it in the State Budget.
5.1.9 TRANSPORT						
5.1.10 ECONOMIC SERVICES						
5.1.11 OTHER PROPERTY AND SERVICES						

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.2 OPERATING EXPENSES					
5.2.1 GOVERNANCE					
5.2.2 GENERAL PURPOSE FUNDING					
5.2.3 LAW, ORDER AND PUBLIC SAFETY					
5.2.4 HEALTH					
5.2.5 EDUCATION AND WELFARE					
5.2.6 HOUSING					
5.2.7 COMMUNITY AMENITIES					
5.2.8 RECREATION AND CULTURE					
5.2.9 TRANSPORT					
E122095 WANDRRA Event	0	0	221,484	221,484	This was due to timing as work was budgeted to commence in 2016/17 but didn't start until July 2017. This is offset by a higher opening surplus figure and also income that will be received once claims are approved by Main Roads.
5.2.10 ECONOMIC SERVICES					
5.2.11 OTHER PROPERTY AND SERVICES					
5.3 CAPITAL REVENUE					

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS					
5.3.2 PROCEEDS FROM DISPOSAL OF ASSETS					
5.3.3 PROCEEDS FROM NEW DEBENTURES					
5.3.4 PROCEEDS FROM SALE OF INVESTMENT					
5.3.5 PROCEEDS FROM ADVANCES					
5.3.6 SELF-SUPPORTING LOAN PRINCIPAL					
5.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)					
5.4 CAPITAL EXPENSES					
5.4.1 LAND HELD FOR RESALE					
5.4.2 LAND AND BUILDINGS					
5.4.3 PLANT AND EQUIPMENT					
5.4.4 FURNITURE AND EQUIPMENT					
5.4.5 INFRASTRUCTURE ASSETS - ROADS					

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.4.6 INFRASTRUCTURE ASSETS - OTHER					
5.4.7 PURCHASES OF INVESTMENT					
5.4.8 REPAYMENT OF DEBENTURES					
5.4.9 ADVANCES TO COMMUNITY GROUPS					
5.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)					
5.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)					
5.5 OTHER ITEMS					
5.5.1 RATE REVENUE					
1031031 Pre Paid Rates	0	0	(39,418)	(39,418)	These are rates for 2017/18 that were pre-paid in the 2016/17 financial year. It is assumed that if about the same amount are pre-paid in June 2018 for next year that the closing balance as at 30 June 2018 will be \$0.
5.5.2 OPENING FUNDING SURPLUS(DEFICIT)					
Opening Surplus	105,000	105,000	336,864	231,864	The opening surplus was higher mainly due to the timing of the work beginning for WANDRRA repairs. This is offset by higher expenditure on transport in 2017/18
5.5.3 DEPRECIATION					

Shire of Wyalkatchem
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 October 2017

Note 6: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
							0
							0
	Closing Funding Surplus (Deficit)			0	0	0	0

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

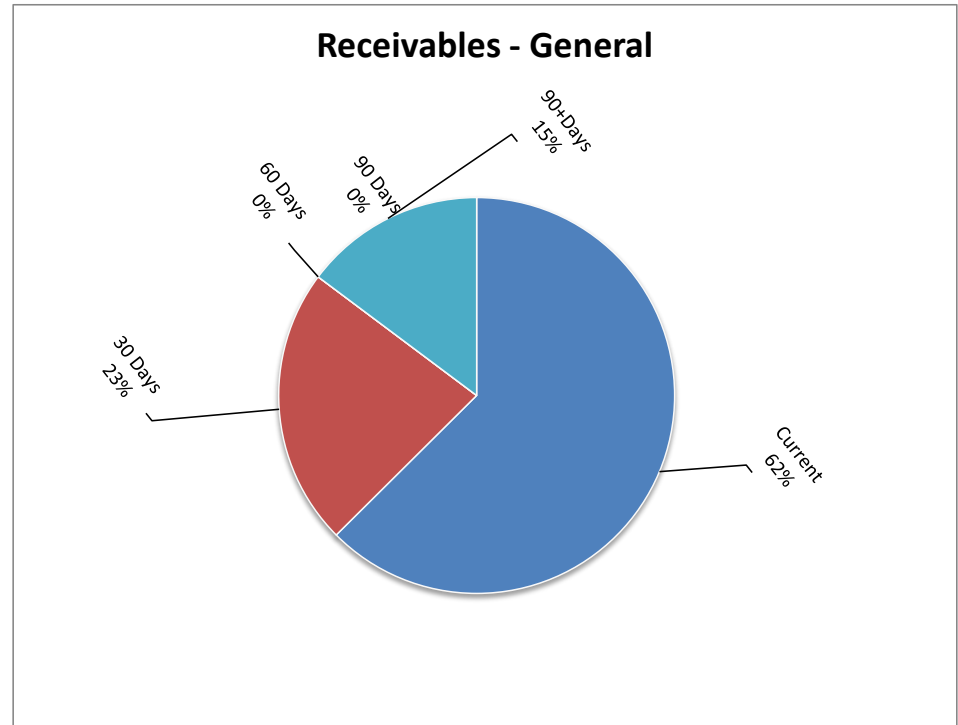
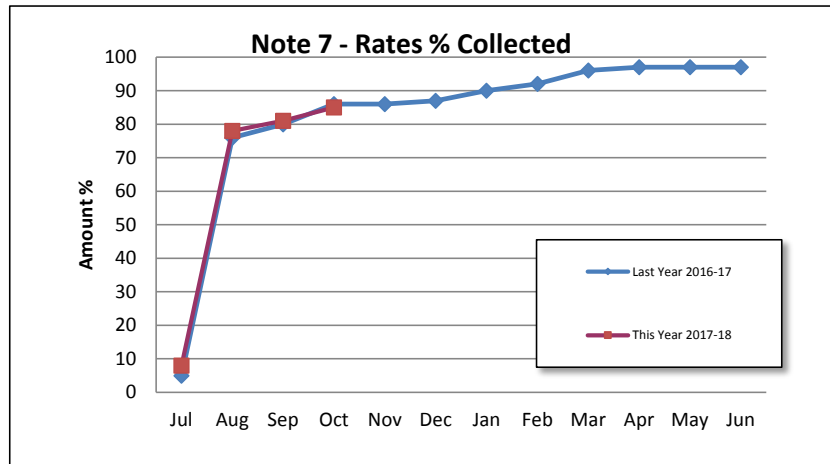
Note 7: RECEIVABLES

Receivables - Rates and Rubbish

	Current 2017-18	Previous 2016-17	Total
	\$	\$	\$
Opening Arrears Previous Years		18,195	18,195
Rates Levied this year	1,403,207	0	1,403,207
Interim Rates	220		220
Rates in Advance (Pre-Paid)	(39,418)	0	(39,418)
Instalment Fees	3,793	0	3,793
Administration/Legal Fees	0	0	0
Interest	830	0	830
Less Discount/Concessions/Write off	(19,472)	0	(19,472)
Less Collections to date	(1,171,900)	(7,932)	(1,179,832)
Equals Current Outstanding	177,260	10,263	187,523
Ex-Gratia Rates	8,109		8,109
Net Rates Collectable	(8,109)		187,523
% Collected			85.07%

Receivables - General	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
	2,625	951	0	0	620
Total Outstanding					4,196

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish

Rates Levied Includes: Rates \$1,126,489; ESL Levy \$33,556; Rural Health Levy \$14,570; Refuse Collection \$98,571

Comments/Notes - Receivables General

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 8: GRANTS AND CONTRIBUTIONS

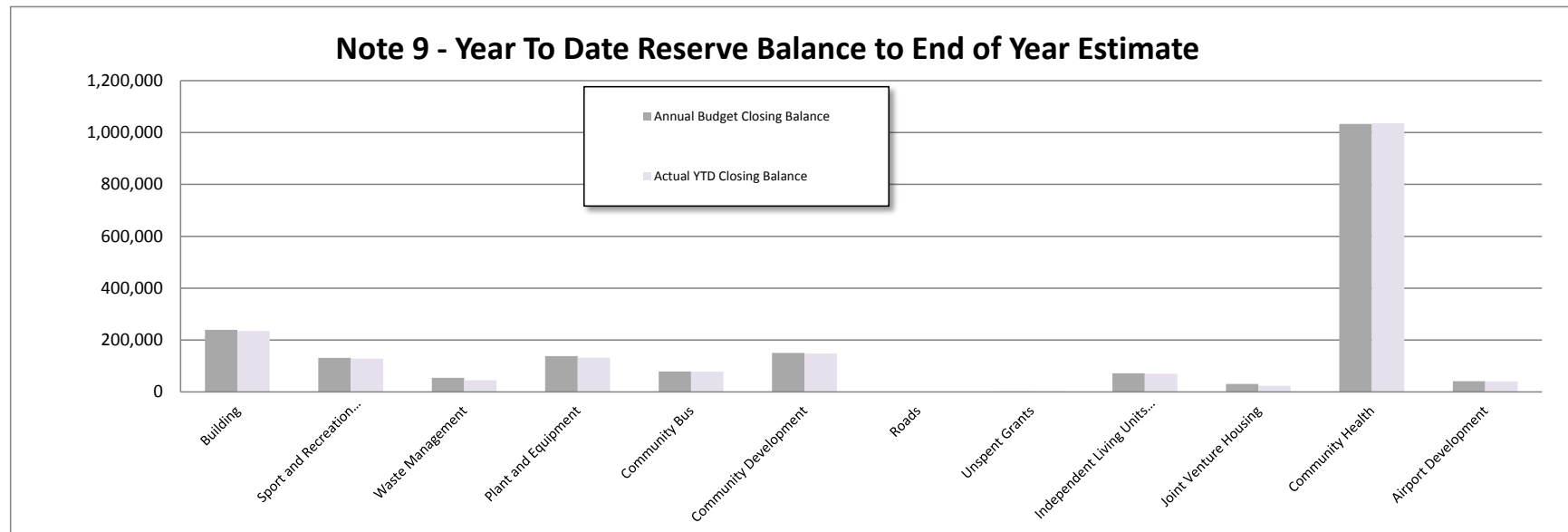
Program/Details GL	Provider	Approval Yes No	2017-18 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status		Estimated Receival Dates
						Received	Not Received	
GENERAL PURPOSE FUNDING		(Yes/No)	\$	\$	\$	\$	\$	
Financial Assistance Grant	State Government	Yes	479,921	0	479,921	120,842	359,079	Approx 50% of 2017/18 grant was pre-paid in June 2017. Balance will be paid quarterly.
GOVERNANCE								
Reimbursements - Miscellaneous	Various		2,000	0	2,000	2,481	(481)	
LAW, ORDER, PUBLIC SAFETY								
DFES Operating Grant	DFES	Yes	33,262	0	33,262	5,875	27,387	The 1st instalment for 2017/18 was pre-paid in June 2017
AWARE Grant	DFES	No	0	0	0	24,000	(24,000)	This grant was approved after the Annual Budget was adopted, it will be fully offset by expenditure.
HEALTH								
Medical Centre Contribution	Shire of Koorda	Yes	49,589		49,589	0	49,589	Quarterly - Oct, Jan, Apr, Jun
COMMUNITY AMENITIES								
RECREATION AND CULTURE								
Swimming Pool Grant	Department of Sport & Rec	No	32,000		32,000	0	32,000	
TRANSPORT								
Financial Assistance Grant	State Government	Yes	188,007		188,007	49,837	138,170	Approx 50% of 2017/18 grant was pre-paid in June 2017. Balance will be paid quarterly.
Main Roads Direct Grant	Main Roads WA	Yes	105,690		105,690	0	105,690	Awaiting State Government Budget to find out what downward adjustment there will be to this grant.
Street Lighting Subsidy	Main Roads WA	Yes	1,419		1,419	0	1,419	May 18
Regional Road Group	Main Roads WA	Yes	266,112		266,112	0	266,112	
Roads to Recovery	Department of Infrastructure and Regional Development	Yes	405,119		405,119	0	405,119	Quarterly
OTHER PROPERTY & SERVICES								
Diesel Fuel Rebate	Australian Taxation Office	Yes	15,000		15,000	9,032	5,968	Monthly
TOTALS			1,578,119	0	1,578,119	212,067	1,366,052	

Comments - Grants and Contributions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 9: Cash Backed Reserve

Name	Opening Balance	Annual Budget Interest Earned	Actual Interest Earned	Annual Budget Transfers In (+)	Actual Transfers In (+)	Annual Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Annual Budget Closing Balance	Actual YTD Closing Balance
Building	\$ 233,708	\$ 5,589	\$ 1,709	\$	\$	\$	\$		\$ 239,297	\$ 235,417
Sport and Recreation Facilities	127,946	3,060	936						131,006	128,881
Waste Management	44,073	1,272	322	9,110					54,455	44,395
Plant and Equipment	364,578	8,719	2,666			(235,000)	(235,000)		138,297	132,244
Community Bus	77,328	1,849	566						79,177	77,894
Community Development	147,084	3,518	1,076						150,602	148,160
Roads	235,452	0	329			(235,452)	(235,781)		0	0
Unspent Grants	523,572	46	743			(521,659)	(522,388)		1,959	1,927
Independent Living Units project	69,763	1,668	510						71,431	70,273
Joint Venture Housing	24,055	720	176	6,036					30,811	24,231
Community Health	1,028,268	24,592	7,520			(20,000)			1,032,860	1,035,788
Airport Development	40,391	966	295						41,357	40,686
	2,916,217	51,999	16,847	15,146	0	(1,012,111)	(993,169)		1,971,251	1,939,895



Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget Replacement		
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget	Actual	Variance
\$	\$	\$	\$		\$	\$	\$
		118,000	118,000	Other Property and Services			
		8,727	8,727	Cat Grader	360,000	355,570	(4,430) ▼
				Holden Rodeo	35,000	47,100	12,100 ▲
0	0	126,727	126,727	Totals	395,000	402,670	7,670

Comments - Capital Disposal

Contributions Information					Summary Acquisitions	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Annual Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$	\$
					Property, Plant & Equipment			
0	0	0	0	0	Land for Resale	0	0	0
261,200	0	0	0	261,200	Land and Buildings	261,200	165,809	(95,391) ▼
77,201	0	368,000	0	445,201	Plant & Property	445,201	441,797	2,797 ▼
0	0	0	0	0	Furniture & Equipment	0	0	0
					Infrastructure			
85,757	752,710	0	0	838,467	Roadworks	838,467	50,371	(788,096) ▼
0	0	0	0	0	Drainage	0	0	0
0	0	0	0	0	Bridges	0	0	0
22,500	0	0	0	22,500	Footpath & Cycleways	22,500	20,097	(2,403) ▼
20,000	0	0	0	20,000	Parks, Gardens & Reserves	20,000	0	(20,000) ▼
35,000	0	0	0	35,000	Airports	35,000	0	(35,000) ▼
0	0	0	0	0	Sewerage	0	0	0
0	0	0	0	80,000	Other Infrastructure	80,000	1,850	(78,150) ▼
501,658	752,710	368,000	0	1,702,368	Totals	1,702,368	679,924	(1,016,243)

Comments - Capital Acquisitions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Land for Resale	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	\$	\$
				0				0
				0				0
				0				0
0	0	0	0	0	Totals	0	0	0

Contributions					Land & Buildings	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	\$	\$
12,400				12,400	Governance Shire Office	12,400	8,088	(4,312) ▼
5,000				5,000	Health Medical Centre	5,000	0	(5,000) ▼
108,800				108,800	Education and Welfare Aged Care Services and Accommodation	108,800	108,800	0
0				0	Senior Citizens Homes Project	0	25,718	25,718 ▲
5,000				5,000	Housing 1 Slocum St	5,000	0	(5,000) ▼
5,000				5,000	4 Slocum St	5,000	0	(5,000) ▼
5,000				5,000	58 Flint St	5,000	0	(5,000) ▼
5,000				5,000	45 Wilson St	5,000	0	(5,000) ▼
15,000				15,000	Lady Novar	15,000	0	(15,000) ▼
5,000				5,000	Recreation and Culture Town Hall	5,000	0	(5,000) ▼
25,000				25,000	Recreation Centre	25,000	16,620	(8,380) ▼
30,000				30,000	Transport Depot	30,000	0	(30,000) ▼
20,000				20,000	Economic Services Railway Station	20,000	6,583	(13,417) ▼
20,000				20,000	Railway Barracks	20,000	0	(20,000) ▼
261,200	0	0	0	261,200	Totals	261,200	165,809	(95,391)

Contributions					Plant & Equipment	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
6,201				6,201	Law, Order & Public Safety Tanks for North Korrelocking	6,201	0	(6,201) ▼
33,000		360,000		360,000	Transport Grader	360,000	355,570	(4,430) ▼
27,000		8,000		35,000	Road Crew Utility 4x4	33,000	39,127	6,127 ▲
5,000				5,000	Works Manager Utility	35,000	47,100	12,100 ▲
6,000				6,000	Plate compactor	5,000	0	(5,000) ▼
					Line Marker	6,000	0	(6,000) ▼
77,201	0	368,000	0	445,201	Totals	445,201	441,797	2,797

Contributions					Furniture & Equipment	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	Totals	0	0	0

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Roads	Current Budget		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
15,596				15,596	Transport The approved Blackspot funding was for the Benjaberring/Hindmarsh crossroads on the main Dowerin Wyalkatchem Road. This crossing is in a 110km/h speed zone with no clear line of site in either direction, creating a severe risk when shifting heavy machinery and for the school bus route	15,596	0	(15,596) ▼
42,690	131,151			173,841	Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)	173,841	72	(173,769) ▼
	100,599			100,599	Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)	100,599	6,113	(94,486) ▼
27,471	146,289			173,760	Cunderdin/Wyalkatchem Rd	173,760	0	(173,760) ▼
	23,847			23,847	Lewis Rd	23,847	7,117	(16,730) ▼
	24,610			24,610	Lawrence Rd	24,610	4,710	(19,900) ▼
	19,077			19,077	Harrison Rd	19,077	4,421	(14,656) ▼
	27,424			27,424	Lewis East Rd	27,424	6,977	(20,447) ▼
	32,432			32,432	Elsegood Rd Resheeting	32,432	4,643	(27,789) ▼
	16,693			16,693	Benja-Hindmarsh - Nth	16,693	5,563	(11,130) ▼
	16,693			16,693	Benja-Hindmarsh - Sth	16,693	5,563	(11,130) ▼
	23,847			23,847	Cemetery Rd	23,847	0	(23,847) ▼
	27,424			27,424	Elsegood Rd Shoulder Reinstatement	27,424	5,193	(22,232) ▼
	162,624			162,624	Cemetery Rd	162,624	0	(162,624) ▼
85,757	752,710	0	0	838,467	Totals	838,467	50,371	(788,096)

Contributions					Drainage	Current Budget		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
				0				0
				0				0
0	0	0	0	0	Totals	0	0	0

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Bridges	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
				0				0
				0				0
				0				0
0	0	0	0	0	Totals	0	0	0

Contributions					Footpaths & Cycleways	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
22,500				22,500	Transport Footpath	22,500	20,097	(2,403) ▼
				0				0
22,500	0	0	0	22,500	Totals	22,500	20,097	(2,403)

Contributions					Parks, Gardens & Reserves	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
20,000				20,000	Pioneer Park	20,000	0	(20,000) ▼
				0				0
				0				0
20,000	0	0	0	20,000	Totals	20,000	0	(20,000)

Contributions					Airports	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
35,000				35,000	Airport Development	35,000	0	(35,000) ▼
				0				0
35,000	0	0	0	35,000	Totals	35,000	0	(35,000)

Contributions					Sewerage	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
				0				0
				0				0
				0				0
0	0	0	0	0	Totals	0	0	0

Contributions					Other Infrastructure	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,000				5,000	Recreation and Culture			
20,000				20,000	Netball Court Shelter	5,000	0	(5,000) ▼
3,000	32,000			35,000	Tennis Courts Playground	20,000	0	(20,000) ▼
20,000				20,000	Swimming Pool	35,000	1,850	(33,150) ▼
				0	Streetscape	20,000	0	(20,000) ▼
48,000	32,000	0	0	80,000	Totals	80,000	1,850	(78,150)

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

Note 11: TRUST FUND

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

Description	Opening Balance 1-Jul-17	Amount Received	Amount Paid	Closing Balance 31-Oct-17
	\$	\$	\$	\$
REBA Bond Account				
Contract Aquatic	0			0
Working Account				
Key Deposit	195			195
Interest	1			1
Cleaning Bond	600			600
Proceeds of Lot 2 Station St, Korrellocking sale	7,045			7,045
Rose & Heritage Festival Committee	2,651			2,651
Councillor Nomination Payments	0	240		240
Employee Pay	2,810			2,810
	13,303	240	0	13,543

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2017

SUPPLEMENTARY INFORMATION: INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-17	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2017/18 Budget	2017/18 Actual	2017/18 Budget	2017/18 Actual	2017/18 Budget	2017/18 Actual	2017/18 Budget	2017/18 Actual
		\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 68 - 43/45 Wilson	166,942	0	0	19,284	9,478	147,658	157,464	11,181	5,754
Recreation & Culture									
Loan 73 - Community Resource Centre Building Project	148,903	0	0	18,580	8,417	130,323	140,486	6,393	4,069
Transport									
Loan 74 - New Holland Tractor	31,842	0	0	15,805	15,805	16,037	16,037	465	465
	347,687	0	0	53,669	33,701	294,018	313,986	18,039	10,288

(b) Credit Standby Arrangements

Bank overdraft limit	250,000
Bank overdraft at month end	0
Credit card limit - Total limit approved	13,000
Credit card limit - CEO actual limit accessed	5,000
Credit card balance at month end	400

RECONCILIATION OF BANK ACCOUNTS

Unrestricted Municipal Bank as at 31 October 2017	1,272,790
Outstanding Deposits	985
Outstanding Payments	(220)
Ending Balance	<u>1,273,555</u>
Trust Working as at 31 October 2017	13,303
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>13,303</u>
Reserve Account as at 31 October 2017	1,939,895
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>1,939,895</u>

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	
Bending, Kelly	0	150	0	0	0	150	Bill payment to be deducted from pay
Chheena, Abdur	0	801	0	0	0	801	Rent November 2017
Davies, Brad	749	0	0	0	0	749	Private works
Davies, Malcolm	55	0	0	0	0	55	Private works
McWha, Pam	532	0	0	0	0	532	Hire of Community Bus
Quade Agriservices	1,200	0	0	0	0	1,200	Hire of Community Bus
RATE DEBTORS	238	0	0	29	187,256	187,523	Outstanding Rates as at 31 October 2017
Tucker, Anthony	0	0	0	0	620	620	Outstanding rent from 10 Honour Ave
Wyalkatchem Travellers Park	89	0	0	0	0	89	Hire of Community Bus
TOTAL	2,862	951	0	29	187,876	191,719	
	2,625	951	0	0	620	4,196	Sundry
	986	0	0	29	187,256	187,523	Rates

**8.2.2 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – PAYMENT LISTINGS
– OCTOBER 2017**

FILE REFERENCE:	12.10.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT/LOCATION:	Not Applicable
NOTIFICATION TO APPLICANT:	Not Applicable
DATE REPORT WRITTEN:	8 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC: 23 October 2017 Council Decision No. 3525
STRATEGIC COMMUNITY PLAN REFERENCE	5 – A well-managed and effective council organization. 6 – Well utilized and effectively managed facilities and assets.

SUMMARY: This report recommends that Council receive the monthly transaction financial activity statement for the Shire of Wyalkatchem as required by the *Local Government Act 1995* Section 6.8 (2) (b).

That Council resolve the following:

1. Receive the Payment Listings as 31 October 2017.

Appendices:

1. Payment Listings as of 31 October 2017;
2. Credit Card Statement for September 2017;
3. Fuel Card Statement for September 2017.

Background:

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Trust and Municipal Fund (Delegation A1). The CEO has sub-delegated these payments to the Senior Finance Officer and the Governance and Emergency Officer. In accordance with Regulation 13 of *The Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be presented to Council and be recorded in the minutes of the meeting at which the list was presented.

Comment:

Pursuant to Section 6.8 (2)(b) of the *Local Government Act 1995*, where expenditure has been incurred by a local government it is to be reported to the next Ordinary Meeting of Council. Values have been rounded to the nearest dollar.

Municipal Account

Total Payments October 2017	\$364,047
Total Payments October 2016	\$652,849
Variance \$	-\$288,802
Variance %	-44%
Percentage paid by EFT October 2017	99.8%
Percentage paid by Cheque October 2017	0.2%
Percentage of Wyalkatchem based Suppliers October 2017 (excluding wages, bank fees, loan payments and utilities providers)	10%
Percentage of suppliers used where no Wyalkatchem based option is available October 2017	89%
Dollar Value spent with Wyalkatchem based Suppliers October 2017	\$25,718

Trust Account – Working

No transactions

Reserve Account

Transfer to Municipal Account \$235,000

Consultation:

Ian McCabe Chief Executive Officer

Statutory Environment:

Section 6.8 (2)(b) of the *Local Government Act 1995* requires that where expenditure has been incurred by a local government it is to be reported to the next Ordinary meeting of Council.

Policy Implications:

Relates to Policy Number GP2 – Purchasing Policy.

Financial Implications:

Payment of Accounts Payable as per the attached transaction statements to the value of \$364,047 for October 2017.

Strategic Plan/Risk Implications:

There are no strategic implications relative to this item.

Voting Requirements Simple Majority

Council Decision Number: 3538

Moved: Cr Gamble

Seconded: Cr Holdsworth

That Council resolve the following:

- 1. Receive the Payment Listing as 31 October 2017.**

Vote: 6/0

Type	Date	Num	Name	Description	Amount
A01100 - Cash at Bank					
A01101 - Unrestricted Municipal Bank					
Cheque	02/10/2017		Building Commission - EFT	BSL LEVY July - Sept 2017	-607.01
Cheque	02/10/2017	16848	BCITF	BCITF Aug-Sept 2017	-801.54
Cheque	02/10/2017	DD021017	Westnet	Internet Access Oct 2017, Email Hosting 190717-190817	-179.15
Cheque	03/10/2017	DD031017	Treasury Corp	LOAN 73 - CRC BUILDING	-12,486.59
Paycheque	04/10/2017		Salaries and Wages	PPE041017	-28,178.95
Cheque	04/10/2017		Trenorden, Claire L	REIMBURSEMENT 2 Slocum St power overpayment	-182.91
Bill Pmt -Cheque	04/10/2017	Credit Card	NAB Visa	EXPENDABLE TOOLS Cordless charger and battery, TRAINING CEO Boardroom lunch with Duncan Ord, CEO Planning Institute Masterclass, CEO Meet the Minister Saffioti, CEO WALGA People and Culture Seminar, SUBSCRIPTION Survey Monkey 12 months, CEACA Coffee x 2 President & CEO, MEETING NAB Lunch & parking CEO & President, LICENCE 1TOB537 Trailer, ROADSIDE ASSIST WYLIE, WM00, LICENCE WM005 Tractor, REC CENTRE Application for non-farming PIC	-1,705.77
Bill Pmt -Cheque	09/10/2017	DD091017	Telstra	TELEPHONE and INTERNET 170917-161017	-617.19
Bill Pmt -Cheque	11/10/2017		Australia Post - Mail - EFT	POSTAGE Sept 2017	-137.05
Bill Pmt -Cheque	11/10/2017		Contract Aquatic Services - EFT	SWIMMING POOL Dolphin cleaner, Auto dosing unit, Servicing of oxy resuscitation equipment, CHEMICALS Dry C12 10kg x 20, CNA 25kg x 2	-6,765.00
Bill Pmt -Cheque	11/10/2017		Department of Lands - EFT	LEASE White Dam Reserve 010716-311217	-16,087.50
Bill Pmt -Cheque	11/10/2017		EcoJarrah - EFT	STREET MAINTENANCE Jarrah Mulch - 26m3	-1,515.80
Bill Pmt -Cheque	11/10/2017		Five Rivers Plumbing - EFT	SENIOR CITIZENS HOMES PROJECT Install taps to rear of 4 units	-1,275.41
Bill Pmt -Cheque	11/10/2017		Koorda Ag Parts - EFT	AIRSTRIIP Cleaning of hanger for pigeon manure and rehang doors on hanger to pigeon proof shed, Sliding door rollers for shed door x 2	-5,420.80
Bill Pmt -Cheque	11/10/2017		T & E Services Pty Ltd - EFT	MEDICAL SERVICES October 2017, OCC HEALTH Employee Medicals x 2	-13,960.00
Bill Pmt -Cheque	11/10/2017		Wyalkatchem Hotel - EFT	CIVIC REFRESHMENTS Catering afternoon tea for 15 people Thursday 21 September	-150.00
Bill Pmt -Cheque	11/10/2017		Wyalkatchem Spraying Service - EFT	REC CENTRE Oval spraying for Broad leaf, TENNIS CLUB Spraying	-460.00
Bill Pmt -Cheque	11/10/2017		Wyalkatchem Tyre Service - EFT	TYRES 000WM x 4	-1,320.00
Cheque	12/10/2017		McDonald, Ella	ADMIN TRAVEL OSH Rep course 2-4 October 2017	-271.59
Bill Pmt -Cheque	12/10/2017		A P Concrete Pty Ltd - EFT	WANDRRA Repair floodway on Nembudding South Rd. ADMIN OFFICE Lay pad for generator, FOOTPATH Crossover outside Hotel going onto Honour Ave, ROADHOUSE Lay drain	-3,339.60
Bill Pmt -Cheque	12/10/2017		Avon Waste - EFT	BINS August 2017 - 323 x 4 weeks, 12 Street x 4 weeks. RECYCLING Service bins x 7 090817	-4,168.54
Bill Pmt -Cheque	12/10/2017		Brendon Wilkes Electrical - EFT	TERMINAL BUILDING Split Security Lighting and Remove time switch and relay, CRC BUILDING Upgraded power supply card fuse	-1,762.20
Bill Pmt -Cheque	12/10/2017		Bunnings Midland - EFT	ADMIN OFFICE Primecoat Honeycomb Flush Door, 2 SLOCUM ST Duracote Flush Exterior Door, REC CENTRE Duracote Flush Exterior Door, Automatic Weather Door Seal, REC CENTRE Munns 1kg Pooch Couch Lawn Seed Mix, OCC HEALTH Protector Surefit Ear Plugs Canister, TOWN HALL Sabco Professional 355mm Stainless Steel Squeegee, 13mm Classic Soft Spray Trigger Gun Nozzle, 2.44m Extension Pole, 355mm Total Clean Complete Window Washer, PARKS AND GARDENS Various reticulation parts, ADMIN OFFICE Inward opening hydraulic door opener, PARKS AND GARDENS Reticulation parts, Gardening Gloves	-1,472.95
Bill Pmt -Cheque	12/10/2017		Coates Hire Group - EFT	MAINTENANCE GRADING Grader hire 250817-250917, Grader hire 250817-250917, Environmental charge 250917	-19,642.48
Bill Pmt -Cheque	12/10/2017		Courier Australia - EFT	FREIGHT Sept 2017	-227.86
Bill Pmt -Cheque	12/10/2017		Covs Parts - EFT	PROTECTIVE CLOTHING Safety Glasses - Black Smoke	-190.21
Bill Pmt -Cheque	12/10/2017		DFES - EFT	ESL Shire Properties 2017/18	-2,021.10
Bill Pmt -Cheque	12/10/2017		Dunnings - EFT	FUEL September 2017	-8,386.70

Bill Pmt -Cheque	12/10/2017		Eastern Hills Saws & Mowers - EFT	PARKS & GARDENS Stihl FS94RC-E brushcutter, Honda HRU216M2 self propelled mower	-1,940.00
Bill Pmt -Cheque	12/10/2017		Fuji Xerox - EFT	PHOTOCOPY Lease 211017-201117	-546.70
Bill Pmt -Cheque	12/10/2017		GDR Civil Contracting - EFT	WANDRRA Repair Floodway - Sheills Rd, WANDRRA Repair Headwall - Yorkrakine / Parsons Rd, Repair Headwall - Yorkrakine / Blackiston Rd, Repair Headwall - Ryan Rd	-30,910.00
Bill Pmt -Cheque	12/10/2017		Goodalls Brick Paving - EFT	DRAINAGE MAINTENANCE Supply of Bobcat to clean drains and collect rocks for drain wall - Roadhouse	-1,892.00
Bill Pmt -Cheque	12/10/2017		JK Williams - EFT	DEPOT Paint Brushes, Assorted Screws, and Takeaway containers	-22.38
Bill Pmt -Cheque	12/10/2017		Kleenheat Gas - EFT	REC CENTRE Yearly facility fees 210kg & 190kg gas cylinders	-598.40
Bill Pmt -Cheque	12/10/2017		Landgate - EFT	VALUATION Rural UV Interim valuation shared	-80.90
Bill Pmt -Cheque	12/10/2017		LGIS Risk Management - EFT	OCC HEALTH & SAFETY Risk Management Coordinator 2017/18 1st instalment	-3,296.70
Bill Pmt -Cheque	12/10/2017		Marketforce - EFT	ELECTION COSTS Advertising Wednesday West Call for nominations	-1,342.15
Bill Pmt -Cheque	12/10/2017		PipeCoWA - EFT	53 PIESSE ST 6 Station Controller Outdoor	-235.40
Bill Pmt -Cheque	12/10/2017		Quairading Earthmoving - EFT	R2R LEWIS RD, LAWRENCE RD, HARRISON RD, LEWIS EAST RD, ELSEGOOD RD RESHEETING Push up gravel, BENJABERRING HINDMARSH RD SOUTH, BENJABERRING HINDMARSH RD NORTH, ELSEGOOD RD SHOULDER REINSTATEMENT, ELSEGOOD RD RESHEETING Gravel push up, WANDRRA Push up gravel	-38,566.00
Bill Pmt -Cheque	12/10/2017		Shire of Mt Marshall - EFT	NEWHEALTH expences 31/07/17, expences 31/07/17-31/08/17	-3,713.47
Bill Pmt -Cheque	12/10/2017		Signet Pty Ltd - EFT	EXPENDABLE TOOLS Line Marking Paint - Yellow and white, OCC HEALTH Qwik Sticks - 6 mixed flavours, FREIGHT for line marking and Qwik Sticks	-305.60
Bill Pmt -Cheque	12/10/2017		T-Quip Turf Equipment Solutions - EFT	PLANT PARTS WM014 Deck belt	-164.45
Bill Pmt -Cheque	12/10/2017		Training Services Australia - EFT	OCC HEALTH Safety and Health Representatives Course 2017 - McDonald	-900.00
Bill Pmt -Cheque	12/10/2017		WA Contract Ranger Services - EFT	ANIMAL CONTROL Ranger Visit 060917, 190917	-420.75
Bill Pmt -Cheque	12/10/2017		WA Local Government Assoc - EFT	ELECTIONS Advertising 2017	-1,166.00
Bill Pmt -Cheque	12/10/2017		WCS Concrete Pty Ltd - EFT	TOWN DRAINAGE 4 sheets of F72 Mesh, 4 lengths of 12mm Reo Bar. ADMIN OFFICE Generator Pad, WANDRRA supply and delivery of concrete to Nembudding South Rd	-2,854.72
Bill Pmt -Cheque	12/10/2017		Wheatbelt Safetywear - EFT	PROTECTIVE CLOTHING Shirts x 4 Cooper	-120.00
Bill Pmt -Cheque	12/10/2017		Winc Australia Pty Ltd - EFT	BARRACKS Toaster, OFFICE AMENITIES Coffee, PARKS & GARDENS Batteries 9V bx 12, TOWN HALL Cobweb broom and extension handle, MAINTENANCE WYLIEBUS Clipboard, PUBLIC TOILETS Stainless steel soap dispenser. REC CENTRE Soap dispenser white 840ml, Toilet roll dispenser 3 roll, Hand towel dispenser. STREET BINS 240L bin liners, 120L bin liners, CLEANING EXPENSES 73L Bin Liners, Paper Towel Rolls, Toilet paper. PRINTING AND STATIONERY Retractable Pen Blue and Black, Ballpoint Pen Blue and Black, Staple Remover, Business Card Holder, REC CENTRE Paper Towel Dispenser White	-2,135.09
Bill Pmt -Cheque	12/10/2017		Wyalkatchem Community Resource Cntr - EFT	CRC ANNUAL FEE September 2017, SUBSCRIPTIONS CRC Business Membership 2017/18	-2,393.00
Bill Pmt -Cheque	12/10/2017		Wyalkatchem District High School - EFT	SCHOOL SUPPORT reimbursement for drones	-547.89
Bill Pmt -Cheque	12/10/2017		Wyalkatchem Spraying Service - EFT	REC CENTRE OVAL Spraying for black beetle, ROADSIDE SPRAYING TOWN Spraying around town 091017, ROADSIDE SPRAYING RURAL Spraying for paterson's curse 111017	-1,060.00
Bill Pmt -Cheque	12/10/2017	BPAY121017	Water Corporation.	MAINTENANCE GRADING Water Main Cox Rd repair fee	-2,406.12
Bill Pmt -Cheque	16/10/2017	DD161017	Synergy	ELECTRICITY Barracks 150717-050917	-605.85
Bill Pmt -Cheque	17/10/2017	DD171017	Water Corporation.	SERVICE CHARGE De Pierres Rd Standpipe 010917-311017	-41.85
General Journal	17/10/2017	2803	NAB	NAB Connect Fee. TM	-42.49
Cheque	17/10/2017	DD171017	Foxtel	57 FLINT ST Doctors House Foxtel	-152.00
Paycheque	18/10/2017		Salaries and Wages	PPE181017	-28,085.80
Cheque	18/10/2017	eft181017	Rural Traffic Services	BARRACKS Refund for overpayment from 290917	-60.00

Cheque	18/10/2017		Trenorden, Claire L	PLATE CHANGE WM017 (Reimbursement for paying fee)	-25.70
Bill Pmt -Cheque	18/10/2017		Asphalt in a bag - EFT	URBAN STREETS Asphalt in a bag	-3,437.50
Bill Pmt -Cheque	18/10/2017		Avon Paper Shred - EFT	RECORDS MANAGEMENT Disposal of 2015, 2016 & 2017 years records, Shredding bins	-634.30
Bill Pmt -Cheque	18/10/2017		Choices by Dallimore - EFT	REC CENTRE Supply and lay Accentus commercial heavy duty carpet in function room and Bar area, RAILWAY STATION Uplift carpet, sheet & prepare floor, then supply and lay Kenflex 360 heavy commercial vinyl sheet	-16,089.00
Bill Pmt -Cheque	18/10/2017		Down to Earth Training & Assessing - EFT	TRAINING 2 day Basic Worksite Traffic Management & Pre-reqs, Loader, Loader, Accommodation, meals & travel 091017-101017, telehandler & skidsteer course, telehandler & skidsteer course, Accommodation, meals & travel 031017-041017, 1 day chainsaw course	-8,254.16
Bill Pmt -Cheque	18/10/2017		Fast Finishing Services - EFT	RECORDS MANAGEMENT Council Minute Books April-June 2017, RECORDS MANAGEMENT Inserts into existing books	-270.60
Bill Pmt -Cheque	18/10/2017		Gary's Painting Service - EFT	RFDS TRANSFER STATION Repair of ceiling, 43 WILSON ST Fix sliding door rollers, 2A SLOCUM ST Fix bedroom door and ceiling fan, BARRACKS Repair lock, wall room 3, ADMIN OFFICE Move chambers photo's, fix EHO door, fix admin office cupboard door, TENNIS CLUB Repair toilet door	-2,100.00
Bill Pmt -Cheque	18/10/2017		Nara Management - EFT	DRAINAGE MAINTENANCE Roadhouse corner 7.5 hours of excavator work 180917-190917	-511.36
Bill Pmt -Cheque	18/10/2017		Nightingale, Rachel - EFT	AWARE Labour and Travel 010717-300917	-1,966.25
Bill Pmt -Cheque	18/10/2017		Wyalkatchem IGA Express - EFT	OFFICE AMENITIES, COUNCIL WORKSHOP, COUNCIL MEETING September 2017	-94.56
Bill Pmt -Cheque	18/10/2017	DD181017	Water Corporation.	SERVICE CHARGE 010917-311017, USAGE CHARGE 030817-101017	-142.28
Bill Pmt -Cheque	19/10/2017	DD191017	Water Corporation.	SERVICE CHARGE 010917-311017, USAGE CHARGE 030817-101017	-552.09
Bill Pmt -Cheque	23/10/2017		Coates Hire Group - EFT	MAINTENANCE GRADING Grader & roller hire 260917-091017, Transport roller & grader back to Perth	-11,974.16
Bill Pmt -Cheque	23/10/2017		Courier Australia - EFT	FREIGHT Works Parts 091017, 101017, 111017, 131017, Asphalt 121017	-903.86
Bill Pmt -Cheque	23/10/2017		LGIS Liability - EFT	INSURANCE Public Liability 2017/18 2nd instalment, Workers Compensation 2017/18 2nd instalment, Property 2017/18 2nd instalment	-33,157.02
Bill Pmt -Cheque	23/10/2017		Palmer Plumbing - EFT	SENIOR CITIZENS HOMES PROJECT Install taps in front yard for reticulation	-525.80
Bill Pmt -Cheque	23/10/2017		Wyalkatchem Spraying Service - EFT	ROADSIDE SPRAYING RURAL Contract spraying 121017, ROADSIDE SPRAYING TOWN Contract spraying 181017-191017	-880.00
Bill Pmt -Cheque	23/10/2017	DD231017	Telstra	TELEPHONE Mobile phones 020917-011017	-118.09
Bill Pmt -Cheque	23/10/2017	DD231017	Synergy	ELECTRICITY Street Lights 250817-240917	-2,226.85
Cheque	23/10/2017	DD231017	CNH Industrial Capital	LOAN 74 - NEW HOLLAND TRACTOR	-16,270.23
Bill Pmt -Cheque	24/10/2017	DD241017	Synergy	ELECTRICITY Airport Terminal 200717-130917	-166.20
Bill Pmt -Cheque	26/10/2017		Wyalkatchem Spraying Service - EFT	ROADSIDE SPRAYING TOWN Contract spraying 231017	-320.00
Bill Pmt -Cheque	27/10/2017	DD271017	Water Corporation.	SERVICE CHARGE 010917-311017, WATER USAGE 030817-101017	-1,434.14
Bill Pmt -Cheque	30/10/2017	DD301017	Water Corporation.	SERVICE CHARGE 010917-311017, WATER USAGE 030817-111017	-1,932.78
General Journal	31/10/2017	2808	NAB	Account Keeping Fee	-37.70
General Journal	31/10/2017	2809	NAB	Merchant Fees	-82.47
Total A01101 · Unrestricted Municipal Bank					<u>-364,046.71</u>
A01110 · Reserved Cash					
General Journal	25/10/2017	2806	Transfer to Municipal Account	Transfer from Plant Reserve for new grader as per budget	-235,000.00
Total A01110 · Reserved Cash					<u>-235,000.00</u>

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

I hereby certify that the Schedule of Accounts paid was submitted to Council on Monday, 23 November 2017. All payments are as per the Annual Budget and are supported by vouchers and invoices and were not processed until goods and services were certified as received.

CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts paid was submitted to the Council on Monday, 23 November 2017 for information pursuant to Section 6.8(2)(b) of the Local Government Act 1995.

Ian McCabe, Chief Executive Officer

Cr Quentin Davies, Chairman



Statement for
NAB Business Visa
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 1300 498 594 Barn - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
 AEDT Saturday and Sunday
 Fax 1300 363 658
 Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)

WYALKATCHEM SHIRE
 27 FLINT STREET
 WYALKATCHEM WA 6485

Statement Period 29 August 2017 to 28 September 2017
 Company Account No: 4557 0498 0000 4281
 Facility Limit: \$13,000

Your Account Summary

Balance from previous statement	\$1,465.29 DR
Payments and other credits	\$1,465.29 CR
Purchases, cash advances and other debits	\$1,689.93 DR
Interest and other charges	\$15.84 DR
Closing Balance	\$1,705.77 DR

YOUR DIRECT DEBIT PAYMENT OF \$1,705.77 WILL BE CHARGED TO ACCOUNT 000086977- 0000508383313 ON 04/10/2017 AS PER OUR AGREEMENT.



Transaction record for: Billing account

Date	Amount A\$	Details	Reference
4 Sep 2017	\$1,465.29 CR	DIRECT DEBIT PAYMENT	74557047244
6 Sep 2017	\$6.84	NAB INTNL TRAN FEE - (SC)	74557047249
Total for this Period:	\$1,458.45 CR		

Survey Monkey



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 498 594, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Bill Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3738-1455	MR IAN JAMES MCCABE	\$5,000	\$0.00	\$1,689.93	\$9.00	\$1,698.93
4557-0498-0000-4281	BILLING ACCOUNT	\$0	\$1,465.29 CR	\$0.00	\$6.84 DR	\$1,458.45 CR
			\$1,465.29 CR	\$1,689.93 DR	\$15.84 DR	\$240.48 DR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%

271/21/01/M02764/S007224/1014448



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR IAN JAMES MCCABE
Account No: 4557 0455 3738 1455
Statement Period: 29 August 2017 to 28 September 2017
Cardholder Limit: \$5,000

Transaction record for: MR IAN JAMES MCCABE

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
4 Sep 2017	\$341.00	TOOLMART AUSTRALIA P BELMONT	EXPENDABLE TOOLS Cordless charger & battery				74940527244
6 Sep 2017	\$50.00	WESTERN AUSTRALIAN L WEST PERTH	CEO meet the minister Saffoti				74940527248
6 Sep 2017	\$250.00	WESTERN AUSTRALIAN L WEST PERTH	CEO WALGA People & Culture Seminar				74940527248
6 Sep 2017	\$228.00	SurveyMonkey Dublin	SUBSCRIPTION SurveyMonkey 12 months				74987507248
7 Sep 2017	\$304.04	EB *Practical Placemak 801-413-7200	TRAINING planning Institute Masterclass CEO				03220848686
8 Sep 2017	\$9.00	WEGNER'S RURAL NUNGARIN	CEACA Coffee x2 CEO, President				74564727250
13 Sep 2017	\$58.00	DOMAIN ON LOCH NEDLANDS	MEETING NAB CEO, President Lunch				03170929980
14 Sep 2017	\$37.29	WILSON PARKING PER097 PERTH	" Parking				74564457257
18 Sep 2017	\$25.10	DEPT OF TRANSPORT INNALOO	LICENCE 1TOB537 Trailer				74940527258
18 Sep 2017	\$90.00	TOYOTA ROADASSIST TOOWONG	ROADSIDE ASSIST WYLIE				01170798641
18 Sep 2017	\$90.00	TOYOTA ROADASSIST TOOWONG	" WMOO				01170461688

Continued next page

271/21/01/M02764/S007225/014449

Transaction record for: MR IAN JAMES MCCABE (continued)

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
18 Sep 2017	\$77.50	DEPT OF TRANSPORT INNALOO	LICENCE WMO05				74940527258
18 Sep 2017	\$55.00	WESTERN AUSTRALIAN L WEST PERTH	CEO Boardroom lunch with Duncan Ord				74940527258
28 Sep 2017	\$75.00	DPIRD - AGRICULTURE BUNBURY	Application for non-farming PIC				74940527270
28 Sep 2017	\$9.00	CARD FEE					74557047271
Total for this period	\$1,698.93		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____

[Handwritten Signature]

Date: 01-11-17



Your Local Fuel Distributor

Account Statement

DUNNING INVESTMENTS P/L
ATF Dunning Family Trust
PO BOX 169 NORTHAM WA 6401

E-mail: no-reply@dunningsfuel.com.au
Web: www.dunningsfuel.com.au
Phone: 08 96221413
Fax: 08 96222606
ABN: 29384905038

SHIRE OF WYALKATCHEM
PO BOX 224
WYALKATCHEM
WESTERN AUSTRALIA, 6485



DUNNING INVESTMENTS P/L
ATF Dunning Family Trust
PO BOX 169 NORTHAM WA 6401

Name
SHIRE OF WYALKATCHEM

Date 30/09/2017
Acc. No. SHIRW
Acc. Type 001
ABN 47096937882

Please detach and return
with your payment

Account No. SHIRW	Statement Date 30/09/2017	Terms 21 EOM	Page No. 1
----------------------	------------------------------	-----------------	---------------

Date	Reference	Amount \$	Balance
	B/Fwd		6149.87
01/09/2017	SMY	2208.22	8358.09
12/09/2017	00114936/KD/	6139.98	14498.07
20/09/2017	PAYMT	-6146.02	8352.05
30/09/2017	CARD FEE	34.65	8386.70

Reference	Amount \$
B/Fwd	6149.87
SMY	2208.22
00114936/KD/	6139.98
PAYMT	-6146.02
CARD FEE	34.65

Please make your payment to our account.
BSB: 016-780
ACC: 835405276

**\$500.00 FREE FUEL WINNER - SS & HE MARTIN
TO BE ELIGIBLE MAKE YOUR PAYMENT
ON OR BEFORE 14TH OCTOBER 2017**

Due 21/10/17 Current \$8382.85
Due 21/09/17 30 Days \$3.85

Overdue	Current	Total Due
3.85	8,382.85	8,386.70

Total Due
8,386.70

Please pay
this amount

E & OE



Your Local Fuel Distributor

DUNNING INVESTMENTS P/L
 ATF Dunning Family Trust
 PO BOX 169 NORTHAM WA 6401

PH: 08 96221413
 FAX: 08 96222606
 no-reply@dunningsfuel.com.au

ABN: 29384905038
 SHIRE OF WYALKATCHEM
 PO BOX 224
 WYALKATCHEM 6485

30/09/2017

PAGE: 1
 SHIRW

**** TAX INVOICE ****

Location	Order No	ODO	Date	Tax Invoice	Product	Quantity	Unit Price	Amount \$
Card: Kenworth 9	No Card	0	12/09/2017 00:00	001400523224	DISTILLATE BULK	5,000.00	1.228	6,139.98
					Card Totals	5,000.00		6,139.98
Card: 7034320089961764		WM000	Driver: WM000					
KARDINYA WA		0	05/09/2017 11:42	825	DIESEL - SERVICE STN	63.37	1.319	83.59
LEEMING WA		0	11/09/2017 05:51	269	DIESEL - SERVICE STN	61.30	1.319	80.85
WYALKATCHEM WA		2000	14/09/2017 12:04	489	DIESEL - SERVICE STN	63.75	1.239	78.98
LEEMING WA		0	18/09/2017 06:28	573	DIESEL - SERVICE STN	63.33	1.319	83.53
WYALKATCHEM WA		2000	22/09/2017 11:59	730	DIESEL - SERVICE STN	47.45	1.249	59.27
LEEMING WA		0	26/09/2017 06:43	959	DIESEL - SERVICE STN	53.66	1.319	70.79
WYALKATCHEM WA		3200	28/09/2017 10:46	925	DIESEL - SERVICE STN	39.57	1.249	49.42
			30/09/2017 00:00	001400526840	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	393.43		510.28
Card: 7034320089961772		ROADPLN1	Driver: ROADPLANT					
			30/09/2017 00:00	001400526841	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961780		WM027	Driver: ROADPLANT					
			30/09/2017 00:00	001400526842	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961798		WM216	Driver: WM 216					
WYALKATCHEM WA		0	06/09/2017 07:12	238	DIESEL - SERVICE STN	59.81	1.239	74.10
WYALKATCHEM WA		0	08/09/2017 07:21	297	DIESEL - SERVICE STN	615.57	1.239	762.70
WYALKATCHEM WA		0	15/09/2017 07:18	508	DIESEL - SERVICE STN	63.24	1.239	78.35
WYALKATCHEM WA		0	27/09/2017 07:11	888	DIESEL - SERVICE STN	63.45	1.249	79.25
			30/09/2017 00:00	001400526843	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	803.07		998.25
Card: 7034320089961806		DOCTOR	Driver: DOCTOR					
WYALKATCHEM WA		0	07/09/2017 18:08	292	DIESEL - SERVICE STN	37.54	1.239	46.51
WYALKATCHEM WA		0	14/09/2017 16:35	497	DIESEL - SERVICE STN	39.92	1.239	49.46
WYALKATCHEM WA		0	21/09/2017 17:04	709	DIESEL - SERVICE STN	48.49	1.249	60.57
WYALKATCHEM WA		0	28/09/2017 18:17	947	DIESEL - SERVICE STN	34.22	1.249	42.75
			30/09/2017 00:00	001400526844	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	161.17		203.14
Card: 7034320089961814		WM000	Driver: 000 WM					
WYALKATCHEM WA		0	19/09/2017 13:08	645	UNLEADED - SERVICE STN	23.72	1.269	30.11
WYALKATCHEM WA		0	22/09/2017 09:21	724	UNLEADED - SERVICE STN	15.34	1.269	19.46
DUNSBOROUGH WA		0	24/09/2017 10:54	275	UNLEADED - SERVICE STN	32.87	1.319	43.36
			30/09/2017 00:00	001400526845	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	72.93		96.78
Card: 7034320089961822		WYLIE	Driver: WM006					

E & OE



Your Local Fuel Distributor

DUNNING INVESTMENTS P/L
 ATF Dunning Family Trust
 PO BOX 169 NORTHAM WA 6401

PH: 08 96221413
 FAX: 08 96222606
 no-reply@dunningsfuel.com.au

ABN: 29384905038
 SHIRE OF WYALKATCHEM
 PO BOX 224
 WYALKATCHEM 6485

30/09/2017

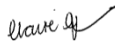
PAGE: 2
 SHIRW

**** TAX INVOICE ****

Location	Order No	ODO	Date	Tax Invoice	Product	Quantity	Unit Price	Amount \$
WARWICK WA		0	03/09/2017 15:54	574	UNLEADED - SERVICE STN	48.05	1.189	57.13
WYALKATCHEM WA		0	11/09/2017 08:13	396	UNLEADED - SERVICE STN	53.55	1.259	67.42
WARWICK WA		0	14/09/2017 13:53	202	UNLEADED - SERVICE STN	49.70	1.339	66.55
WYALKATCHEM WA		0	19/09/2017 11:58	644	UNLEADED - SERVICE STN	40.00	1.269	50.75
WYALKATCHEM WA		0	26/09/2017 12:06	873	UNLEADED - SERVICE STN	49.60	1.269	62.94
			30/09/2017 00:00	001400526846	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	241.90		308.64
Card:	7034320089963968	WYLIBUS	Driver:	WYLIBUS				
			30/09/2017 00:00	001400526847	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card:	7034320091090800	WM012	Driver:					
WYALKATCHEM WA		0	01/09/2017 13:00	994	DIESEL - SERVICE STN	65.93	1.239	81.69
WYALKATCHEM WA		0	12/09/2017 07:49	418	UNLEADED - SERVICE STN	22.78	1.259	28.69
			30/09/2017 00:00	001400526848	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	89.71		114.23

GST Incl in Total	762.08	Invoices Total	UNLEADED - SERVICE STN	335.61	426.41
			DISTILLATE BULK	5,000.00	6,139.98
			DIESEL - SERVICE STN	1,420.60	1,781.81
Total excl. GST	7,620.77	Total	DIST CARD FEE	9.00	34.65
					8,382.85

8.2.3 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – ANNUAL FINANCIAL REPORTS – 2016/17 ANNUAL REPORT

FILE REFERENCE:	4.14.01
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	9 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	5 – A well-managed and effective Council organisation.

SUMMARY:

That Council resolve the following:

1. To accept the 2016/17 Annual Report as a true record of the financial activities for the 2016/17 financial year and the financial position of the Council as at 30 June 2017 in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996* and other state and federal legislation as applicable

Appendix:

1. 2016/17 Annual Report

Comment:

This local government prepares monthly and annual financial statements in compliance with legislation and regulation. There is directly relevant statute such as the *Local Government Act 1995* and the *Local Government (Financial Management Regulations) 1996* but there are a number of related Federal and State Acts which have bearing on the compilation of financial reporting and governance. Some of these include the Australian Accounting Standards, the *Freedom of Information Act 1992 (WA)* and the *Australian Consumer Law*.

There is a legislated requirement to prepare reports - to be transparent and to safeguard the good stewardship of public funds, to gain an understanding of the financial position of the Shire and to make available the opinion of the auditor about management practices. Importantly, financial reports are an excellent tool for Council and management to make decisions about the future and to gauge performance. The recording of financial information over time allows all stakeholders to ascertain whether there is an improvement in position and make decisions about priorities, including how projects and programmes will be funded.

The opinion of the auditor is included in the 2016/17 Annual Report but indicates that there is no area of improvement in the Shire's internal controls noted and that the financial position of the Shire is sound. Importantly, it should be noted that this local government is compliant with the requirements of the *Local Government Act 1995* in respect of Integrated Planning and Reporting Framework and will be working to continue improvement in the financial reporting in the years ahead to ensure financial reporting is improved and all stakeholders are well informed.

Consultation:

Ian McCabe Chief Executive Officer

Statutory Environment:

Local Government Act 1995, s.5.53 to 5.56; *Local Government (Financial Management) Regulations 1996*, s.36; Australian Accounting Standards.

Policy Implications:

There is no direct policy implication.

Financial Implications

There is no direct financial implication.

Strategic Plan/Risk Implications

Financial and audit reporting contributes to strategic settings and as such, this report is an important component of long term strategic plans.

Voting Requirements Absolute Majority

Council Decision Number: 3539

Moved: Cr Gamble

Seconded: Cr Metcalfe

That Council resolve the following:

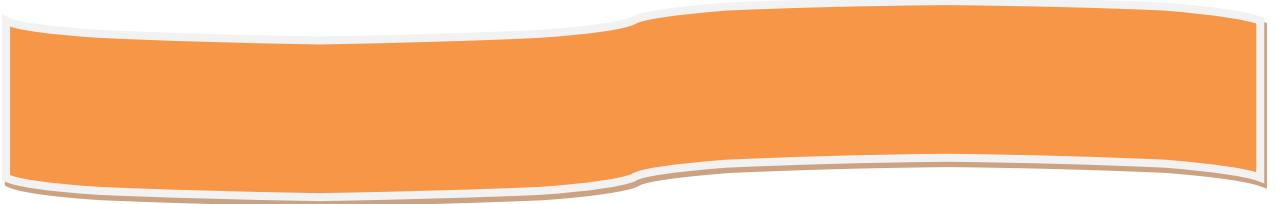
- 1. To accept the 2016/17 Annual Report as a true record of the financial activities for the 2016/17 financial year and the financial position of the Council as at 30 June 2017 in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996* and other state and federal legislation as applicable**

Vote: 6/0



**ANNUAL REPORT FOR THE YEAR ENDED
30 JUNE 2017**





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SHIRE OF WYALKATCHEM

Annual Report

The Year Ended 30 June 2017

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ABOUT THIS REPORT

Council is required, under Section 5.53 of the *Local Government Act 1995* (as amended) to prepare an Annual Report containing information on the following.

- A report from the President;
- A report from the Chief Executive Officer;
- An overview of the Plan for the Future of the District made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
- The Financial Report for the financial year;
- Such information as may be prescribed in relation to the payments made to employees;
- The Auditor's Report for the financial year;
- A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*;
- Details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;
- And such other information as may be prescribed.
- Further information on the details supplied in this report can be obtained from the Shire Office, corner Honour Avenue and Flint Street, Wyalkatchem, or via our website www.wyalkatchem.wa.gov.au.



THE COUNCIL

Council meets on the third Thursday of every month, except January, to discuss local and regional issues of importance to the community.

The Council is made up of seven Councillors representing the entire District. The Ward system was replaced in May 2005.








Council elections are held on the third Saturday in October every two years with the next election in October 2017.

President

Cr Quentin Davies

Deputy President

Cr Owen Garner

	Elected Members	Telephone	Total Years of Service	Term Expires
	Cr Quentin DAVIES	9638 1077	11	2019
	Cr Owen GARNER	9682 5061	4	2017
	Cr Lynsey GAWLEY	9681 1500	4	2017
	Cr Campbell JONES	9681 5007	4	2017
	Cr Fred BUTT	6102 3784	2	2019
	Cr Steven GAMBLE	9681 5031	2	2019
	Cr Emma HOLDSWORTH	9681 1117	2	2017

MEETING ATTENDANCE

Elected Members	Number of Ordinary and Special Meetings of Council held 2016/17	Number of Ordinary and Special Meetings of Council attended 2016/17
Cr Quentin DAVIES	16	15
Cr Owen GARNER	16	14
Cr Lynsey GAWLEY	16	11
Cr Campbell JONES	16	16
Cr Fred BUTT	16	16
Cr Steven GAMBLE	16	16
Cr Emma HOLDSWORTH	16	16

Our Purpose

The council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Our Vision

That the Shire of Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

SHIRE OF WYALKATCHEM STAFF as at 30 June 2017

Chief Executive Officer	Ian McCabe
Principal Environmental Health Officer	Peter Toboss
Senior Finance Officer	Claire Trenorden
Administration Officer	Ella McDonald
Administration Officer	Tegan McCarthy
Administration Officer	Jennie Dagnall
Manager of Works	Craig Harris
Leading Hand	Ashley Sutherland
General Plant Operator	Brett Reid
General Plant Operator	Michael Gibbs
General Plant Operator	Chris Adams
General Hand	Daniel Anderson
Cleaner	Kathleen Guthrie
Cleaner	Kelly Bending



SHIRE PROFILE

HISTORY OF WYALKATCHEM

The town of Wyalkatchem is situated on the Goomalling - Merredin Road 192 km north east of Perth and 116 km from Merredin. The economy of the Shire is reliant on agriculture, predominantly wheat and wool production. However, there is a focus on long term sustainability and identifying diversified industry.

The Shire's focus is to provide a framework that will see Wyalkatchem become a sustainable community and identify opportunities to create jobs. The Shire will do this by encouraging the development of tourism and business opportunities while providing infrastructure including roads to support economic activity such as farming. Examples include the 2016 opening of The Bushel, the Shire's community building, support for community development such as sporting facilities and support for emergency services such as the new shed for fire appliances. The Shire is also supporting social infrastructure in general practitioner recruitment and providing asset support for health services. This local government is also promoting key environmental practices amongst the community and local agricultural industry with significant tree planting and preservation of scarce water resources.

The district of Wyalkatchem was first settled in 1904 and wheat was being produced within three years. The townsite of Wyalkatchem was declared in the following year and the road board, the forerunner of the Shire, was established in 1920. The Shire covers an area of 1,743 km² and is bound by the Shires of Koorda, Dowerin, Cunderdin, Tammin, Kellerberrin, Trayning and Mt Marshall. The Shire was the cradle of bulk handling of grain with the first bulk delivery and lifting by rail of bulk wheat in the State taking place in the Shire in 1931. In that period the industry supported towns at Korrellocking and Benjaberring but with the advent of improvements to the motor vehicle these towns declined and are now only localities. However, bulk handling of wheat and other grains, remains critically important to the district.

There has been something of a recent trend for retirees and young families, seeking a more secure lifestyle, to settle in the town. Good facilities are available for both these groups: housing for the independent aged is being expanded and a lodge provides accommodation for those who need care; the Shire provides a wide range of sporting facilities in the town including a grassed oval, turf cricket wickets, netball, basketball, tennis courts, swimming pool and recreation centre. Other excellent facilities are provided by the community, such as the Community Resource Centre and a growing roster of new businesses.

To secure the sustainable provision of services, the Shire is taking a strategic approach to consultation and working with state instrumentalities and other local governments. An example of this is active membership of the North Eastern Wheatbelt Regional Organisation of Councils (NEWROC) and other groups, to support community development and lobby on regional issues. Central to the success of this approach are community submissions for the Shire's planning for the future. Indeed, revised planning for the community will form the basis of long term work by the local government and a guide for sustainable development for the district.

SHIRE OF WYALKATCHEM STATISTICS

Localities

Benjaberring, Cowcowing, Korrelocking and Wyalkatchem

Significant Local Events

Australia Day, Wyalkatchem Fair

Ordinary Council Meeting

Council meets on the third Thursday of every month, except January

Tourist Attractions

Wyalkatchem CBH Agricultural Museum
Wyalkatchem School House Museum
Walk-A-Wyal Trail
Town Heritage Walk
Part of the Granite Loop Trail and Pioneer Pathway
Wheatbelt Way

Local Industries

Wheat, other grains, wool, livestock, recreational flying, transport and cartage.

Shire Statistics

Distance from Perth:	192 km
Shire Area:	1,743 km ²
Length of Roads:	782.3 km
Population:	516 (2016 ABS Census)
Number of Electors:	402
Number of Dwellings:	314
Total Rates Levied:	\$1,189,634
Total Revenue:	\$4,785,983
Number of Employees:	12.2 full time equivalents (FTE's)



PRESIDENT'S REPORT

Once again I am proud to present my annual report to recount the achievements and acknowledge just some of the hard work done in our small Wheatbelt community – all things that help make our town a great place to live and work.

The last twelve months has provided many proud moments and triumphs, while also delivering a number of challenges for the community of Wyalkatchem.

Wyalkatchem aged care has come along in leaps and bounds this year, with four new independent living units built in partnership with the Wyalkatchem Senior Citizens Homes Trust Incorporated. All four units are now occupied with the final finishing touches scheduled for completion very soon. The Shire of Wyalkatchem signed an agreement with the Central Eastern Aged Care Alliance (CEACA) in March 2017 to construct a further four units adjacent to the existing units. This partnership aims to further our commitment to citizens of the district for local retirement.

We are a small community lucky to be blessed with fantastic health care resources. Our community GP, Dr Emmanuel Awogun, continues to provide an outstanding service to not only our residents but also those from surrounding towns. Mr Subin Daniel and his staff at the Wyalkatchem Koorda District Hospital provide support and reassurance to our community when Dr Awogun is not available, as well as make available fantastic care to all those who come through their doors. The pharmacy in town ensures our residents and visitors can access required medication close to home – something not to be taken for granted when one is unwell. Council extends their sincere thanks to Raj for all of his hard work. Thank you also to our St John Ambulance volunteers for once again providing a year of tireless support of our residents – Wyalkatchem is truly blessed with hardworking volunteers whose efforts are truly appreciated.

The Australia Day Citizen of the Year Awards acknowledge locals who have made Wylie a better place to live by volunteering their time to help others. Congratulations to the 2017 Citizen of the Year recipient Pat Jones for her many years of coordinating the Community Mart. Congratulations, also, to Kahn Crute who was awarded Junior Citizen of the Year for his successful contribution to the development of junior hockey. Thank you Kahn, for your commitment to junior sport in Wylie. Recognition in the local Australia Day awards also went to a major event in the Wyalkatchem school centenary. Christy Petchell and the WDHS Centenary Committee very successfully organised a large gathering of people celebrating their time at Wyalkatchem District High School in past decades. The event was enjoyed by students past and present and their friends and families and the committee should be very proud.

Council has had a busy year making decisions on behalf of our community. Noteworthy items include an agreement with Optus for a telecommunications tower on Wyalkatchem-North Road, a new contract with Contract Aquatic to ensure the continuation of our swimming pool services, as well as the purchase of an inflatable obstacle course for the pool. Continuing on with improving our facilities, the recreation centre kitchen was renovated, the tennis club modified to allow for the set-up of a child care service – our thanks to Leanne Rodgers for her work in that area. Council also approved the purchase of a new side tipper trailer and loader, which will help the works crew continue to complete their work to a high standard. Council also proved its dedication to the promotion of tourism in the area by committing an extra sum of money and time to the Pioneer Pathways program.



The Shire of Wyalkatchem hosted an "In a Better Place" forum in March 2017, in an attempt to engage the community and gather feedback, to better understand and provide for the future needs of our population. The forum was split into two time slots – over the two forums we had close to 60 people attend, excluding Council and staff.

As has been the case over the years since I've been on council, there are staff changes, retirements, resignations and new faces joining the team. I'd like to acknowledge the contribution made by Trevor Webb as Manager of Works and in his capacity as a community volunteer. Trevor works tirelessly in our community-quietly and effectively making a difference for the betterment of us all.

Welcome to Craig Harris who joined the Shire of Wyalkatchem as Manager of Works in September 2016. Craig has successfully made his mark as Works Manager including recovery works from the flooding of February 2017. Thank you to Claire Trenorden for her commitment and high standards in her role as Manager of Corporate Services.

Every year we hold an electors meeting in December. Last year a very small number of ratepayers attended - which I assume means that members of the community are happy with their Council. If ever you have something to say, or a question to ask, our Chief Executive Officer Ian McCabe has an open door for constructive comment and ideas to make our community a better place in which to live. Thank you to Ian for his dedication and ongoing support of Councillors and of the Wyalkatchem community.

Thank you also to all staff, inside and outside, for your efforts in keeping members of our community well governed, safe and cared for.

I'd like to express my appreciation to all elected members for your commitment, passion and support in making decisions on behalf of the residents of Wyalkatchem. Thanks also must go to the families of elected members for your support and understanding.

I appeal to members of the Wyalkatchem community to celebrate what is good about living in a small rural community. Embrace the opportunity you have in living and working here, join in, support local businesses and contribute to initiative and events in your town....it is essential that you become part of the solution to keep this rural community relevant, valuable and viable.

Cr Quentin Davies
President
Shire of Wyalkatchem

CHIEF EXECUTIVE OFFICER'S REPORT

It's my privilege to deliver this Chief Executive Officer's report for the financial year 2016/17. In the last two annual reports, I laid out some of the key drivers behind Council decisions and the framework that your Council works within to improve the performance of the organisation. In this year's report, I'd like to take the opportunity to demonstrate how your Council is addressing the promise of the future and how the community can assist.

Council has a purpose for its activities and this is:

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

In delivering on this purpose, there are six main strategic goals and these are:

- Healthy, strong and connected communities;
- A prosperous and dynamic district;
- A sustainable natural and built environment;
- An effective voice;
- A well-managed and effective Council organisation;
- Well utilised and effectively managed facilities and assets.

To deliver on these goals, your council allocates resources and employs a CEO who engages a team of staff. In addition, council has policies about how the work of the local government will comply with state and federal law and work towards meeting the expectations of the community. This will include an approach to risk reduction; building financial strength; building the capacity and capability of the local government; and working in a collaborative way with our regional partners.

To reduce risk, the local government has developed good governance practices, including a risk management plan, audit and the use of an audit committee; having public council meetings; keeping good records; and being as open and transparent as practicable. A dedicated officer manages the governance processes of the shire and all staff participate in processes and review. Examples include hazard reporting by all team members and internal control by all administration staff. All processes are then reviewed by the CEO or senior staff and reports are submitted to council. All of this is subject to external audit. This means no single person has control over any whole process and this will reduce risk, improve quality and reduce the risk of negative outcomes.

To build financial strength (while delivering value and minimising added costs to ratepayers), the local government has worked to build financial reserves; reduce debt; align resources to services; reduce waste; extract value from each transaction; and improve forward planning. There have been some challenges, particularly in regard to the last point, as we can't read the

minds of state and federal governments, nor plan for the effects of weather. However, the building of adequate reserves makes the local government more resilient and able to cope with unforeseen challenges. This makes it less likely the shire will incur additional debt, make poor decisions or need to increase rates beyond a reasonable level.

In building capacity and capability, the local government has invested in developing staff by providing a high standard of training and recruiting for skills; improving quality by investing in new plant to provide the tools of the job; and building workforce flexibility to make this team resilient and capable. This extends to the work of council with all elected members attending training during 2016/17; all major documents being accessed by council via council iPads; and the chambers of council being developed for greater productivity with presentation equipment and power points.

This local government also recognises that we are small in terms of resources and works hard to be very collaborative with neighbours and others. It makes a great deal of sense to work with others to marshal resources and expertise to achieve good regional outcomes. Your council is a member of WALGA (West Australian Local Government Association); NEWROC (North East Wheatbelt Regional Organisation of Councils); CEACA (Central East Aged Care Alliance); among others and makes representations to each and to government to advance the interests of Wyalkatchem and the region.

Of course, it is the work on the ground here in Wyalkatchem that can be most effective.

In 2016/17, Council held 11 ordinary meetings and five special meetings to make decisions about these goals. In addition there were 11 workshops as well as two full strategy days, several budget workshops and presentations and guests including parliamentarians, government commissions and experts in fields such as road safety. Across the formal meetings there were 170 decisions made covering the following issues:

- Building and Development;
- CEO Higher Duties;
- Works Manager Recruitment;
- Swimming Pool Tender;
- Debtor Management;
- Land Use and Planning;
- Regional housing for the aged (CEACA, Central East Aged Care Alliance);
- Purchase of road plant;
- Leases;
- Bush Fire Control;
- Community Grants;
- Council facilities;
- Council delegations;
- Regional Visitor Schemes;
- Road tenders;
- Risk, compliance, internal control audit;
- Financial budget;
- Officer reports and recommendations.

The work of your council and staff is collaborative and the best example is the budget. Your council relies on public submissions, staff proposals and the workshopping of the material that

makes up the annual budget. Council takes this material and works through it, discussing how this meets council's purpose and the six strategic goals to ensure its value to the community.

In fact, the major decisions of council are considered within the annual budget. The consultation and planning that goes into the budget arrives at a set of decisions that funds the year's operational activities as well as capital projects – those things which are investments into the future. The budget decides what level of staffing can be funded, what level of road works and other projects can be supported and indicates what level of service can be provided within the means available.

In the 2016/17 financial year, as well as a continued high level of services, this included a new contract for pool management with Contract Aquatic (thank you as always); free entry to the pool as a health and well-being initiative; increased funding for emergency services; the purchase of major road plant; the forming of a water re-use agreement with Water Corp; a new kitchen at the recreation centre; giant inflatable pool equipment; family day care; the Wylie Fair; the completion of four independent living units with the support of the Wyalkatchem Senior Citizens Homes Trust; continued reduction in debt and increased reserves and improvement in the local government's financial position (now ranked tenth in the state by the Department of Local Government, out of 140 councils).

The 2016/17 financial year can be seen as successful. Your shire team has worked hard with council and our partners in the community and in business to deliver a very high standard of service. Each and every member of this team does a great job and I thank them all.

I commenced this report by stating I would address how the community can assist with achieving the six strategic goals and all the other work your council attempts. Consider your contribution to this future, whether volunteering, nominating for Council, providing feedback to the Shire or supporting a local business. Your positive contribution to any group is an important step in maximising opportunity and preserving services in this community.

In closing, I offer a few thanks: sincere thanks to my President Cr Quentin Davies for his advice, support and valuable counsel; to the whole Council for the consideration given to serious matters of policy and their work on behalf of all residents; to my staff for smarts, effort, sincerity, team work and dedication to the cause while providing me with great advice and support; to all our families, wholehearted thanks for your contributions and understanding; and to the community, for embracing positive change and contributing as volunteers and active supporters in making Wyalkatchem a safe, healthy and happy place to live.

Ian McCabe
Chief Executive Officer
8 November 2017

MANAGER OF WORKS - INFRASTRUCTURE SERVICES REPORT

Human Resources:

At 30 June 2017, the team included the following full-time staff:

- Chris Adams – Machinery Operator;
- Daniel Anderson – General Hand and Town Gardener;
- Michael Gibbs – Machinery Operator;
- Craig Harris – Manager of Works;
- Brett Reid – Machinery Operator;
- Ashley Sutherland – Leading Hand / Machine Operator.

Training was undertaken by our team membership throughout the year to gain the qualifications necessary for their work and also as a refresher of their current qualifications. This training included:

1. Loader Operations
2. Skid Steer Operations
3. Excavator Operations
4. HR and MR Truck licence
5. Cricket pitch maintenance
6. OHS Representative course

Occupational Health and Safety: Summary of Incidents reported:

Shire Equipment damage: 3
Private property damage: 1
Personal injury: 1

A WorkSafe inspector carried out inspections of the shire depots and works area in May 2017. Seven improvement notices were issued as a result of these inspections. Measures were taken to remedy the issues highlighted within these improvement notices with all being signed off and completed by the end of June.

Initiatives to safety in general and OHS reporting:

1. Pre-starts being undertaken correctly and regularly;
2. Updating MSDS records and worker awareness of Hazchem;
3. Safe work method statements developed with team members, for weed spraying, chainsaw operations and grave digging;
4. General housekeeping improvements at depots and in vehicles;
5. Monthly safety meetings.

Road Maintenance and Projects:

Maintenance grading was undertaken through the months of July, August and September 2016, utilising a hired 120M grader and 18 tonne roller along with our own 120M grader and roller.

The major roads projects completed were:

Description	Amount (x\$1,000)
Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works and TEC with SRRG)	\$ 8
Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening and Primer sealing Shoulders	\$ 113
Nembudding Sth Rd - SLK 2.65 - 4.00 and 17.64 - 19.64 (3.35 km) - Seal / Reseal with 10mm cutback bitumen seal	\$ 94
Wyalkatchem North Rd - SLK 0.00 - 2.41 (2.41 km) - Seal / Reseal with 10mm cutback bitumen seal	\$ 66
Yorkrakine West Rd - SLK 4.01 - 6.48 (2.47 km) - Shoulder Reconditioning to widen carriageway from 7.2m to 10.0m width.	\$ 55
Swan St - SLK 0.00 - 0.72 (0.72 km) - Seal 11.2m wide primer seal with 10mm cutback bitumen seal	\$ 36
Elsegood Rd - SLK 1.65 - 2.78 (1.13 km) - Seal 3.6 m wide seal with 2 coat (14 and 7m) PMB Seal.	\$ 31
Wallambin Rd - SLK 9.63 - 10.13 (0.5 km) - Seal 4.9 m wide seal with 2 coat (14 and 7m) PMB Seal.	\$ 20
Lewis Rd - SLK 3.70 - 4.20 (0.5 km) - Remove existing deteriorated seal, add new gravel layer and cement stabilise.	\$ 29
Cunderdin / Wyalkatchem Rd - SLK 16.88 and 21.33 - Replace culverts with 6 barrel x diameter 600 HDPE Pipe culverts with rock lined batters and aprons.	\$ 109
Parson Rd – 650m to Southern End - Shoulder Reinstatement.	\$ 33
Koorda / Wyalkatchem Rd – SLK 19.2 – 23.4 - 10mm S5R Seal	\$ 154
Koorda / Wyalkatchem Rd – SLK 18.6 – 15.9 - CRS 50/50 Enrichment	\$ 16
	\$ 730

Additional road works included:

1. Culvert replaced on Cemetery Rd;
2. Damaged section of Seal in Honour Avenue (opposite hospital) was repaired;
3. Pothole patching on roads and streets, mainly on Koorda Rd and Tammin-Wyllie Rd;
4. Tree trimming on Elsegood Rd and Davies South Road.

Tammin-Wyalkatchem Rd – March 2017 – Stabilising and Sealing



Lewis Rd – March 30 – Stabilising



Flood damage

Following flood events in February around the Yorkrakine area, an estimate for repairs was prepared which amounted to \$400,000. This was submitted to Main Roads and subsequently approved for reimbursement under WANDRRA. Repair work began by contractors in May and was ongoing through to the end of June.

Town Maintenance:

Summary of works undertaken:

1. New irrigation system installed in Admin Park;
2. Shire commitments to Power Line Vegetation Clearances completed;
3. Footpath repairs completed in Gamble St;
4. Power connection to Pioneer Park;
5. New paving has been installed at the rec centre, shire office and swimming pool;
6. Storage compound – West of recreation centre has been cleaned up (ongoing) creating additional space and better security.

Stormwater Drainage Cleaning

The catchment areas which feed into the White Dam were cleaned out using our loader and truck, taking approximately two weeks.

Using a 30t excavator the drainage channel leading to the main shire dam was cleaned out from Riches Street through to the dam inlet.

Avon Waste Tip Cell

A new tip cell was completed using a 30 tonne excavator. It is estimated that the storage volume created could have sufficient capacity for up to five years. Additional works undertaken at the tip included building a new wall across the face and creating an access ramp from the side to help prevent windblown rubbish. Also a new gate was installed at the entrance to Cemetery Road to prevent access by the public during tip maintenance.



Plant and Equipment:

Generally our plant performed well over the year with minimal downtime.

Planned replacements

The Komatsu Loader (Model: WA-380 year 2005) which had accumulated about 8,000 hours was replaced with a new Liebherr 500 XPower.

Unplanned replacements and repairs

The skid steer's original Mitsubishi engine failed in a major way such that replacement was a better option than repair. The engine was replaced with a CAT engine at a cost of \$22,000.

The replacement of our side tipper trailer was brought forward due to issues arising with the suspension which had to be replaced, including axles. With repair quotes amounting to \$13,500 plus additional costs for other repairs required to make the trailer road worthy the decision was made to purchase a second hand side tipper trailer from Lombardi's for \$71,500. The old trailer was auctioned off for \$7,000.

The electric motor which is used to irrigate the oval failed in November and was replaced at a cost of \$2,000.

New loader



New side tipper trailer



**Craig Harris
Works Manager**

ENVIRONMENTAL HEALTH AND BUILDING SERVICES

NEW Health

The Shire participates in NEW Health, a group share scheme for the provision of environmental health services to the North East Wheatbelt. The Scheme involves six Shires: Wyalkatchem, Koorda, Trayning, Mukinbudin, Mount Marshall and Nungarin. Each shire contributes to the costs of employment, housing and motor vehicle for the Principal Environmental Health Officer (PEHO) to manage the environmental health issues for them. The Scheme is administered through the Koorda Shire office.

It has been a key role for local government for over a century to monitor and take action should the environmental health of the residents be put under threat. In times past, the threats included water quality, food safety, safe effluent disposal and housing problems. These can still raise their heads but modern issues such as public swimming pools, fire safety in public buildings, effluent reuse, mosquito nuisance and disease and public events now have relevance.

Staffing

In 2016/17, the Shires had experienced a number of changes following the retirement of PEHO Mr Bill Hardy. The current PEHO has been in the position since May 2017. The PEHO position is shared by the six NEWHealth shires. Wyalkatchem, Koorda, Mt Marshall, Mukinbudin and Trayning get one day a week each and Nungarin gets one day per month. That means the Shire of Wyalkatchem has 0.2 of a full time equivalent EHO position. Building surveyor services are provided through a contract with Mr. John Gosper on a user-pays basis.

Food Safety

The EHO performs routine assessments of registered food premises within the Shire for compliance with the Food Act 2008 and the Australia New Zealand Food Standards Code. Activities such as food sampling, bacterial swabbing and educational seminars may also occur as required to ensure food businesses are doing their best to provide safe food to the public.

The New Public Health 2016 and the Food Act 2008 requires all local governments to report on their activities each year. This report was completed and sent to the Health Department. There are currently 12 food businesses registered in the shire.

There were 6 (six) formal inspections of food business during 2016-2017. No Improvement Orders or Prohibition Orders have been issued. This indicates the situation where the food businesses are generally operating in a safe manner. The PEHO works to keep a constructive relationship with the food business operators so that any problems can be discussed and addressed with a minimum of conflict.

NEW Health continues to subscribe to the "I'm Alert" on-line food safety training program. This is a web site where anyone in the shires can log in for free and work through a one to two hour training course in food safety and print out a certificate at the end. This enables food businesses to refer new staff to the web site and for them to get basic training. This will be an ongoing service.

Public Buildings and Public Events

Under the Health (Public Buildings) Regulations the shire must create and maintain a Register of all the Public Buildings in their area. On taking up the role the PEHO updated this register.

The PEHO carries out routine inspections of the Public Buildings and reports to the owner of the building on their condition.

These regulations mostly relate to fire safety and other important aspects of public buildings such as the maximum numbers of people allowed, numbers of toilets and fire exits. Each Public Building is required to have a Public Building Certificate which indicates the maximum numbers of people permitted in the building. The Shire has 15 public buildings as per the current register. The register needs to be reviewed and all public buildings will need to be inspected for compliance with the Regulations.

The Public Building Regulations also apply to events, including major outdoor events, ensuring there are safe food outlets, adequate toilets, adequate waste disposal, safe rides and general public safety issues.

Disability Access and Inclusion Plan

The PEHO has undertaken a role in dealing with issues relating to this plan. The Disability Services Act requires that shire have such a plan and report on its progress each year. Such a report and an updated version of the Wyalkatchem Plan was submitted to the Disability Services Commission (DSC) prior to its due date of 30 June 2017.

Water Reuse Scheme

The Shire has an effective collection system for storm water and also has the capability to reuse treated effluent from the town's ponds which is mixed with the storm water. The WaterCorp's proposed new treatment system for the reuse water has not yet been installed. A recent test of the water used for the oval and tennis courts found the water to be well within the limits for safe reuse set by the Health Department.

Wyalkatchem Swimming Pool Sampling

The Health (Aquatic Facilities) Regulations requires that all public pools such as the Wyalkatchem pool are sampled and tested each month. The PEHO did this throughout the swimming season last year and will conduct one sampling prior to its opening this year. This monitoring ensures that the residents and visitors of the Shire swim in safe water, free of harmful bacteria and other pathogens. There were no failed samples in 2016/17 season, an indication that the pool water quality was well managed and safe.

Land Transfer Inspections

The PEHO has undertaken to complete the land transfer inspections and does this by inspecting the land / house involved and noting issues such as the presence of a pool, water tank, or other issues important for the new owner to know before the transfer is final. There are usually several of these each month.

Private Swimming Pool Inspections

The PEHO also has a role in the inspection of private pools to ensure they comply with the Building Code and relevant Australian Standards. This mostly relates to their safety and in particular their fencing. These inspections are required to be carried out every four years. The PEHO will continue to inspect the pools as required.

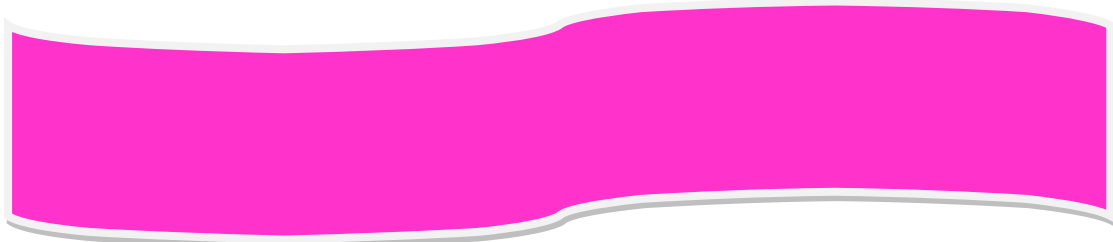
Caravan and Camping Act and Regulations

The Caravan and Camping Act requires privately owned caravan parks to be licensed and inspected each year. Wyalkatchem Caravan Park is such an operation.

Noise

The Shire EHO is also required to enforce the Environmental Protection (Noise) Regulations 1997. This is to protect the residents of the Shire from the stress and irritation caused by unreasonable noise from parties, music, construction, specialised equipment and other sources. There have been few cases of noise complaint recorded within 2016/17 period.

PETER TOBOSS
PRINCIPAL ENVIRONMENTAL HEALTH OFFICER



NATIONAL COMPETITION POLICY

In respect to Council's responsibilities in relation to National Competition Policy the Shire reports as follows:

- No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the 2016/17 financial year.

A further requirement of the National Competition Policy is that all Council Local Laws are reviewed every eight years to determine whether they are in conflict with competitive neutrality and comply with the *Local Government Act 1995*. No local laws were amended during the period.

RECORD KEEPING PLAN

The *State Records Act 2000* requires that the Shire maintains and disposes of all records in the prescribed manner.

Standard 2, Principle 6 Compliance: Government organisations ensure their employees comply with the record keeping plan.

The Rationale:

An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Requirements:

The record keeping plan is to provide evidence that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every five years. The Shire is presently reviewing its Record Keeping Plan.
2. The organisation conducts a record training program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

The Shire of Wyalkatchem has complied with items 1 - 4. During 2016/17 the Shire continued to utilise the Keywords for Councils Record Management System.

FREEDOM OF INFORMATION STATEMENT

Part 5 of the *Freedom of Information Act 1992* requires an agency such as a local government to prepare and publish an information statement.

The Shire of Wyalkatchem has developed an Information Statement which can be inspected on the Shire's website or by contacting the Shire Office.

The Shire of Wyalkatchem received no applications under the *Freedom of Information Act 1992* during the 2016/17 financial year.

PUBLIC INTEREST DISCLOSURES

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information, and provides for the protection of those making such disclosure and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for the appropriate action to be taken.

The requirements of the *Public Interest Disclosure Act 2003* were adopted 19 July 2007 and have yet to be reported against. The Administration Officer is the PID Officer under this process. **A copy of the Shire's Public Interest Disclosures procedures is on the Shire's website: www.wyalkatchem.wa.gov.au.**

PLAN FOR THE FUTURE OF THE DISTRICT

Under Section 5.56 of the *Local Government Act 1995* local governments are required to plan for the future of the district. The information to be contained in the Plan for the Future is governed by Regulations 19 (c) and 19 (d) of the Local Government (Administration) Regulations 1996.

Section 5.56 (2) of the *Local Government Act 1995* was amended to provide the following minimum requirements for local governments:

1. Development of a Strategic Community Plan
2. Development of a Corporate Business Plan

The Shire has a Forward Capital Works Plan which will be continually revised to provide for asset management planning and the preparation of a long term financial plan.

An update on the above planning framework is provided as follows:

1. Plan for the Future – the Shire's Plan for the Future 2013-2023 has been reviewed. There has been a number of community consultations during 2016/17 and the preceding year, including the 2017 community survey with more than 30% of the adult population contributing;
2. Strategic Community Plan – version one of the plan was finalised and sent to the Department of Local Government and distributed to ratepayers in 2013; a revision of the plan was completed with a renewed framework of priorities based on six key priorities was approved by Council in 30 June 2016; this includes a planning framework with

underlying outcomes; this revision by Council included vision, purpose and guiding principles, as follows:

Council's Vision

That Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Our Guiding Principles

Respect for diverse community interests based on active listening and mutual understanding;
Leaving a positive legacy for future generations and Councils;
Balancing a flexible, can-do, innovative and professional approach with achieving outcomes efficiently;
Responsible financial management;
Informed, evidence-based and representative decision making; and,
Effective communication and engagement.

Our Goals

Healthy, strong and connected communities
A prosperous and dynamic district
A sustainable natural and built environment
An effective voice
A well-managed and effective organisation
Facilities and assets that are well used and effectively managed

3. Corporate Business Plan – the plan includes inputs such as required asset revaluations that have been completed and a comprehensive asset management plan and long term financial plan completed in support of a revised Strategic Community Plan;
4. Forward Capital Works Plan – a revised long term financial plan was approved by Council 30 June 2016; the plan provides for expenditure on asset renewals, expansions and upgrades and any new assets for the period to 2026. The Plan was reviewed twice in recent years and supports Council's integrated planning requirements;
5. Community Engagement – the Shire has continued strong engagement efforts in 2016/17 with representation and liaison to community committees and the distribution of publications and surveys. This included increased publicity through the independent Wyalkatchem Weekly, community surveys, the In A Better Place forums and seeking regular feedback.

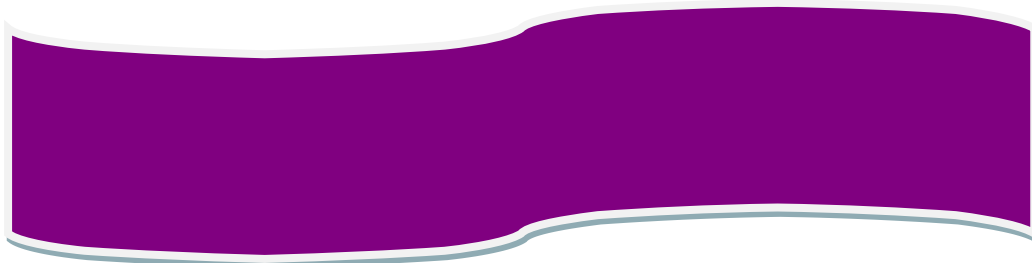
The delayed State Government budget was anticipated to include measures that would impact on the local government's ability to deliver on budgeted and strategic plans. Accordingly the adoption by council of the updated Strategic Community Pan and Corporate Business Plan were delayed until the second half of the 2017 calendar year.

EMPLOYEES REMUNERATION

Local Government (Administration) Regulation 1996 19B requires the annual report to contain details of the number of employees of the local government entitled to an annual salary of \$100,000 or more in bands of \$10,000 for each such band over \$100,000.

Disclosure is provided as follows:

Salary Range	2017	2016
100,000 – 109,999	0	1
130,000 – 139,999	0	0
140,000 – 149,999	1	1



SHIRE OF WYALKATCHEM
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

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Principal place of business: 27 Flint St Wyalkatchem WA 6485	

**SHIRE OF WYALKATCHEM
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and other information for the financial year ended 30 June 2017 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2017 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 10th day of November 2017



Ian McCabe
Chief Executive Officer

SHIRE OF WYALKATCHEM
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 \$	2017 Budget \$	2016 \$
Revenue				
Rates	23	1,189,634	1,150,485	1,081,073
Operating grants, subsidies and contributions	29	2,424,073	1,650,006	2,009,746
Fees and charges	28	291,929	272,008	297,716
Interest earnings	2(a)	65,451	57,012	67,570
		<u>3,971,087</u>	<u>3,129,511</u>	<u>3,456,105</u>
Expenses				
Employee costs		(906,508)	(962,332)	(807,452)
Materials and contracts		(1,110,827)	(1,129,740)	(982,606)
Utility charges		(151,161)	(137,538)	(133,683)
Depreciation on non-current assets	2(a)	(1,100,800)	(1,049,519)	(1,034,681)
Interest expenses	2(a)	(20,820)	(21,603)	(30,250)
Insurance expenses		(124,705)	(124,317)	(126,534)
		<u>(3,414,821)</u>	<u>(3,425,049)</u>	<u>(3,115,206)</u>
		556,266	(295,538)	340,899
Non-operating grants, subsidies and contributions	29	814,668	995,750	862,521
Profit on asset disposals	21	228	0	172,546
Loss on asset disposals	21	(1,690)	(6,747)	(24,444)
		<u>(1,690)</u>	<u>(6,747)</u>	<u>(24,444)</u>
Net result		1,369,472	693,465	1,351,522
Other comprehensive income				
Changes on revaluation of non-current assets	13	192,757	0	(421,678)
Total other comprehensive income		<u>192,757</u>	<u>0</u>	<u>(421,678)</u>
Total comprehensive income		<u><u>1,562,229</u></u>	<u><u>693,465</u></u>	<u><u>929,844</u></u>

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

SHIRE OF WYALKATCHEM
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 \$	2017 Budget \$	2016 \$
Revenue				
	2(a)			
Governance		7,700	2,100	23,610
General purpose funding		2,789,355	2,211,548	1,718,372
Law, order, public safety		43,337	38,962	30,077
Health		44,148	51,273	1,060,884
Housing		128,485	130,831	137,652
Community amenities		113,750	110,197	109,852
Recreation and culture		43,955	47,684	57,878
Transport		761,303	523,006	290,076
Economic services		21,690	3,910	5,675
Other property and services		17,364	10,000	22,029
		<u>3,971,087</u>	<u>3,129,511</u>	<u>3,456,105</u>
Expenses				
	2(a)			
Governance		(247,645)	(303,146)	(244,331)
General purpose funding		(54,818)	(60,120)	(61,947)
Law, order, public safety		(98,208)	(100,981)	(77,455)
Health		(273,285)	(310,233)	(277,663)
Education and welfare		(12,454)	(9,489)	(22,009)
Housing		(218,172)	(236,231)	(200,347)
Community amenities		(220,334)	(220,184)	(178,209)
Recreation and culture		(651,902)	(679,549)	(602,740)
Transport		(1,525,829)	(1,404,179)	(1,346,075)
Economic services		(91,111)	(79,969)	(72,734)
Other property and services		(243)	635	(1,446)
		<u>(3,394,001)</u>	<u>(3,403,446)</u>	<u>(3,084,956)</u>
Finance costs				
	2(a)			
Governance		0	0	0
Housing		(13,317)	(13,779)	(21,993)
Recreation and culture		(6,967)	(7,189)	(7,764)
Transport		(536)	(635)	(493)
		<u>(20,820)</u>	<u>(21,603)</u>	<u>(30,250)</u>
Non-operating grants, subsidies and contributions				
General purpose funding		45,455	45,455	0
Law, order, public safety		0	0	31,989
Recreation and culture		0	0	0
Transport		769,213	950,295	830,532
Other property and services		0	0	0
	29	<u>814,668</u>	<u>995,750</u>	<u>862,521</u>
Profit/(Loss) on disposal of assets				
Other property and services		(1,462)	(6,747)	148,102
	21	<u>(1,462)</u>	<u>(6,747)</u>	<u>148,102</u>
Net result		<u>1,369,472</u>	<u>693,465</u>	<u>1,351,522</u>
Other comprehensive income				
Changes on revaluation of non-current assets	13	192,757	0	(421,678)
Total other comprehensive income		<u>192,757</u>	<u>0</u>	<u>(421,678)</u>
Total comprehensive income		<u><u>1,562,229</u></u>	<u><u>693,465</u></u>	<u><u>929,844</u></u>

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

SHIRE OF WYALKATCHEM
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2017

	NOTE	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,349,964	3,213,668
Trade and other receivables	5	245,139	96,582
Inventories	6	<u>75,279</u>	<u>80,528</u>
TOTAL CURRENT ASSETS		<u>3,670,382</u>	<u>3,390,778</u>
NON-CURRENT ASSETS			
Investments	4	131,226	131,226
Other receivables	5	22,347	32,442
Property, plant and equipment	7	10,611,796	9,381,202
Infrastructure	8	<u>51,209,520</u>	<u>51,102,664</u>
TOTAL NON-CURRENT ASSETS		<u>61,974,889</u>	<u>60,647,534</u>
TOTAL ASSETS		<u>65,645,271</u>	<u>64,038,312</u>
CURRENT LIABILITIES			
Trade and other payables	9	354,322	193,615
Current portion of long term borrowings	10	53,670	101,502
Provisions	11	<u>49,892</u>	<u>70,788</u>
TOTAL CURRENT LIABILITIES		<u>457,884</u>	<u>365,905</u>
NON-CURRENT LIABILITIES			
Long term borrowings	10	294,017	347,687
Provisions	11	<u>27,912</u>	<u>21,491</u>
TOTAL NON-CURRENT LIABILITIES		<u>321,929</u>	<u>369,178</u>
TOTAL LIABILITIES		<u>779,813</u>	<u>735,083</u>
NET ASSETS		<u>64,865,458</u>	<u>63,303,229</u>
EQUITY			
Retained surplus		24,538,763	23,287,411
Reserves - cash/investment backed	12	2,916,217	2,798,097
Revaluation surplus	13	<u>37,410,477</u>	<u>37,217,720</u>
TOTAL EQUITY		<u>64,865,457</u>	<u>63,303,228</u>

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

**SHIRE OF WYALKATCHEM
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/INVESTMENT BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2015		23,180,643	1,553,343	37,639,398	62,373,384
Comprehensive income					
Net result		1,351,522	0	0	1,351,522
Changes on revaluation of non-current assets	13	0	0	(421,678)	(421,678)
Total comprehensive income		<u>1,351,522</u>	<u>0</u>	<u>(421,678)</u>	<u>929,844</u>
Transfers from/(to) reserves		(1,244,754)	1,244,754	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2016		23,287,411	2,798,097	37,217,720	63,303,228
Comprehensive income					
Net result		1,369,472	0	0	1,369,472
Changes on revaluation of non-current assets	13	0	0	192,757	192,757
Total comprehensive income		<u>1,369,472</u>	<u>0</u>	<u>192,757</u>	<u>1,562,229</u>
Transfers from/(to) reserves		(118,120)	118,120	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2017		<u>24,538,763</u>	<u>2,916,217</u>	<u>37,410,477</u>	<u>64,865,457</u>

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

**SHIRE OF WYALKATCHEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 \$	2017 Budget \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,184,090	1,152,763	1,099,547
Operating grants, subsidies and contributions		2,278,985	1,650,006	1,951,359
Fees and charges		291,929	439,730	297,716
Interest earnings		65,451	57,012	67,570
Goods and services tax		0	0	0
		<u>3,820,455</u>	<u>3,299,511</u>	<u>3,416,192</u>
Payments				
Employee costs		(920,983)	(977,332)	(831,453)
Materials and contracts		(944,090)	(1,219,740)	(878,090)
Utility charges		(151,161)	(137,538)	(133,683)
Interest expenses		(21,601)	(21,603)	(31,068)
Insurance expenses		(124,705)	(124,317)	(126,534)
		<u>(2,162,540)</u>	<u>(2,480,530)</u>	<u>(2,000,828)</u>
Net cash provided by (used in) operating activities	14(b)	<u>1,657,915</u>	<u>818,981</u>	<u>1,415,364</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,443,201)	(1,560,674)	(837,846)
Payments for construction of infrastructure		(875,209)	(1,092,036)	(1,198,004)
Non-operating grants, Subsidies and contributions		814,668	995,750	862,521
Proceeds from sale of fixed assets		71,455	72,727	254,755
Net cash provided by (used in) investment activities		<u>(1,432,287)</u>	<u>(1,584,233)</u>	<u>(918,574)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(101,502)	(101,502)	(174,087)
Proceeds from self supporting loans		12,170	12,169	11,316
Proceeds from new debentures		0	0	63,700
Net cash provided by (used in) financing activities		<u>(89,332)</u>	<u>(89,333)</u>	<u>(99,071)</u>
Net increase (decrease) in cash held		136,296	(854,585)	397,719
Cash at beginning of year		3,213,668	3,129,178	2,815,949
Cash and cash equivalents at the end of the year	14(a)	<u><u>3,349,964</u></u>	<u><u>2,274,593</u></u>	<u><u>3,213,668</u></u>

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

**SHIRE OF WYALKATCHEM
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 Actual \$	2017 Budget \$	2016 Actual \$
Revenue				
Governance		7,700	2,100	23,610
General purpose funding		1,645,176	1,106,518	637,299
Law, order, public safety		43,337	38,962	62,066
Health		44,148	51,273	1,060,884
Housing		128,485	130,831	137,652
Community amenities		113,750	110,197	109,852
Recreation and culture		43,955	47,684	57,878
Transport		1,530,516	1,473,301	1,120,608
Economic services		21,690	3,910	5,675
Other property and services		17,592	10,000	194,575
		<u>3,596,349</u>	<u>2,974,776</u>	<u>3,410,099</u>
Expenses				
Governance		(247,645)	(303,146)	(244,331)
General purpose funding		(54,818)	(60,120)	(61,947)
Law, order, public safety		(98,208)	(100,981)	(77,455)
Health		(273,285)	(310,233)	(277,663)
Education and welfare		(12,454)	(9,489)	(22,009)
Housing		(231,489)	(250,010)	(222,340)
Community amenities		(220,334)	(220,184)	(178,209)
Recreation and culture		(658,869)	(686,738)	(610,504)
Transport		(1,526,365)	(1,404,814)	(1,346,568)
Economic services		(91,111)	(79,969)	(72,734)
Other property and services		(1,933)	(6,112)	(25,890)
		<u>(3,416,511)</u>	<u>(3,431,796)</u>	<u>(3,139,650)</u>
Net result excluding rates		179,838	(457,020)	270,449
Adjustments for cash budget requirements:				
Non-cash expenditure and revenue				
Initial recognition of assets due to change to regulations				
- Investments		0	0	0
(Profit)/Loss on asset disposals	21	1,462	6,747	(148,102)
Movement in deferred pensioner rates (non-current)		(2,075)	0	(3,100)
Movement in employee benefit provisions (non-current)		6,421	0	6,972
Depreciation and amortisation on assets	2(a)	1,100,800	1,049,519	1,034,681
Capital Expenditure and Revenue				
Purchase of land and buildings	7(b)	(1,067,482)	(1,197,492)	(395,109)
Purchase plant and equipment	7(b)	(375,719)	(363,182)	(442,737)
Purchase roads	8(b)	(701,959)	(895,107)	(960,838)
Purchase footpaths		0	(20,000)	(24,358)
Purchase drainage	8(b)	(125,018)	(108,724)	0
Purchase other infrastructure	8(b)	(32,000)	(68,205)	(198,449)
Purchase roads kerbing		0	0	(14,359)
Proceeds from disposal of fixed assets	21	71,455	72,727	254,755
Repayment of debentures	22(a)	(101,502)	(101,502)	(174,087)
Proceeds from new debentures	22(a)	0	0	63,700
Proceeds from self supporting loans		12,170	12,169	11,316
Transfers to reserves (restricted assets)	12	(1,099,253)	(349,062)	(1,567,887)
Transfers from reserves (restricted assets)	12	981,133	1,043,267	323,133
ADD Estimated surplus/(deficit) July 1 b/fwd	23(b)	315,191	300,000	1,198,138
LESS Estimated surplus/(deficit) June 30 c/fwd	23(b)	336,864	74,620	315,191
Total amount raised from general rate	23(a)	<u>(1,189,634)</u>	<u>(1,150,485)</u>	<u>(1,081,073)</u>

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

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

Critical accounting estimates

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

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

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 20 to these financial statements.

(b) 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.

(c) Cash and Cash Equivalents

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

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

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

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(e) Inventories

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.

Land held for sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

(f) Fixed Assets

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

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;

and

- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Land under control

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

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

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

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

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

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

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

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	50 years
Land	Not depreciated
Furniture	3 years
Computers	2.5 years
Vehicles	5 years
Graders	8 years
Other plant and equipment	3 years
Roads and Streets	
formation	Not depreciated
pavement	50 years
seal	15 years
Footpaths	25 years
Kerbing	30 years
Airstrip Runways and Buildings	50 years

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

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

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

Capitalisation threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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.

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.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

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 an asset at its current service capacity.

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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(h) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(i) 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.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) Trade and Other Payables

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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.

(l) Borrowing Costs

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

(m) 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.

(n) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) 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.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(t) Rounding Off Figures

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

(u) 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 statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) 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.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil - The revisions embodied in this Standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv)	AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.
(v)	AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i> , to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.
(vi)	AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>
(viii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures.</p>
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	<p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.</p> <p>It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.</p>

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(x) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

(x) Adoption of New and Revised Accounting Standards

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

These new and revised Standards were:

AASB 2011-7
AASB 2012-3
AASB 2013-3
AASB 2013-8
AASB 2013-9 Parts A & B

Most of the Standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES	2017	2016	
	\$	\$	
(a) Net Result			
The Net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
- Audit of the annual financial report	16,700	14,318	
- Assistance with the finalisation of the annual financial report	0	0	
- Other services	0	0	
Depreciation			
Buildings	158,855	152,433	
Furniture and Equipment	975	875	
Plant and Equipment	172,617	165,108	
Roads	489,978	439,643	
Footpaths	15,687	14,712	
Drainage	24,814	24,813	
Parks & Ovals	27,019	27,020	
Other Infrastructure	91,365	91,064	
Roads Kerbing	52,335	51,858	
Airfields Runways	67,155	67,155	
	<u>1,100,800</u>	<u>1,034,681</u>	
Interest expenses (finance costs)			
Debentures (refer Note 22 (a))	20,820	30,250	
Bank and other Interest	0	0	
	<u>20,820</u>	<u>30,250</u>	
(ii) Crediting as revenue:			
	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Interest earnings			
- Reserve funds	58,142	47,068	43,284
- Other funds	2,153	6,000	18,757
Other Interest Revenue (<i>refer note 27</i>)	5,156	3,944	5,529
	<u>65,451</u>	<u>57,012</u>	<u>67,570</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

In 2023 Wyalkatchem will be sustainable with growth in population supporting businesses, services and infrastructure; residents will be healthy, safe and caring, surrounded by welcoming public places and a valued natural and built environment.

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

GOVERNANCE

Members of Council

This is the administration and operation of facilities and services to members of Council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, Chamber expenses, members' entertainment, support staff (secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.

Other Governance

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments, receptions, naturalisation and citizenship ceremonies, polls, referendums, public relations, Freedom of Information requests, research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.

GENERAL PURPOSE FUNDING

Rates

Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expenses, debt collection, printing, indirect administration costs etc.

Other General Purpose Funding (GPF)

Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Administration and operations on fire prevention services, including volunteer bush fire brigades, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.

Animal Control

Administration, enforcement and operations relating to the control of animals. Includes costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.

Public Safety

Administration, promotion, support and operation of services relating to public order and safety that cannot be assigned to one of the preceding sub-programs. Enforcement of Local Government Laws and impounding vehicles.

HEALTH

Preventive Services

Administration, inspection and operations of programs concerned with the general health of the community. Includes the costs and revenues derived from the inspection of eating houses, itinerant food vendors, stall holders, offensive trade etc. Also includes providing the services of an Environmental Health Officer, in the regional health scheme, and any other outlays concerned with general health inspection and administration services provided by the council.

Other Health

Administration and operation of health facilities, including contributions, subsidies, donations toward the provision of medical services such as the local doctor.

EDUCATION AND WELFARE

Senior Citizens

Administration, support and operation of welfare services for senior citizen.

HOUSING

Community Housing

Administration and management of residential housing for members of the community.

COMMUNITY AMENITIES

Sanitation – Household

Administration and operation of general refuse collection and disposal services. These include the collection of general, recyclable and green waste, and its delivery to a disposal site. Provision and maintenance of the rubbish disposal site.

Protection of Environment

Administration, inspection and operation of flood mitigation work, removal of dead animals, derelict and abandoned vehicles. Includes the development, monitoring and operation of pollution and noise control, soil erosion.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES (Continued)

Town Planning

Administration, inspection and operation of a town planning service. This includes planning control, the preparation of town planning development schemes, zoning and rezoning. Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program.

Other Amenities

Includes outlays on public conveniences, drinking fountains, cemetery, rest centres, street seats and other street furniture.

RECREATION AND CULTURE

Public Buildings

Administration, provision and operation of multipurpose venues such as the Town Hall.

Swimming Pool

Administration and operation of public swimming pool.

Other Recreation

Administration, provision and maintenance of other recreational facilities and services, including indoor and outdoor sporting complexes and facilities such as football and cricket grounds, tennis courts, basketball and netball courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways and dual use paths.

Library

Administration, provision and operation of the local library, including books, tapes, records, audio-visual aids, and other services.

Tidy Towns

The Shire will continue to work with the Care for Wylie Committee in their program for the improvement of the townscape.

Community Grants

The Shire will continue to fund activities undertaken by community based organisations, where it can be shown that the money will benefit members of the community.

TRANSPORT

Public Works

Administration, regulation and operation relating to the provision of streets and roads, under the control of the Shire and the Commissioner of Main Roads. It also includes drainage works, kerbing, road verges, median strips, footpaths, private streets, crossovers and approaches, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.

Airstrip

Administration, provision and operation of the airstrip and other associated facilities.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Tourism

The development, promotion, support, research, operation etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes.

Building Control

Administration, inspection and operations concerned with application of the building standards. It includes examination, processing and inspection services, swimming pool inspections etc.

OTHER PROPERTY AND SERVICES

Private Works

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening	Received	Expended	Closing	Received	Expended	Closing
Grant/Contribution	Function/ Activity	Balance ⁽¹⁾ 1/07/15	2015/16	2015/16	Balance ⁽¹⁾ 30/06/16	2016/17	2016/17	Balance 30/06/17
		\$	\$	\$	\$	\$	\$	\$
Youth Friendly Communities Grant (Stage 1)		10,000	0	(10,000)	0	0	0	0
Aged Friendly Communities Grant		9,880	275	(10,155)	0	0	0	0
Youth Advisory Council contribution to youth project		2,938	82	(3,020)	0	0	0	0
Royalty for Regions CLGF Regional 2012/13		732,304	20,407	(118,469)	634,242	2,397	(636,639)	0
Senior Citizens Homes Trust contribution to Senior Citizens Project		227,273	6,333	0	233,606	51,004	(214,848)	69,762
FAGS Grant 2015/16 (Road Portion)		229,755	0	(229,755)	0	0	0	0
Youth Friendly Communities Grant (Stage 2)		10,000	279	(10,279)	0	0	0	0
Workforce Planning 2014 Grant		11,772	0	(11,772)	0	0	0	0
CBH Grant		0	12,000	(3,378)	8,622	132	(8,754)	0
Kidsport Grant		0	3,520	(965)	2,555	67	(709)	1,913
FAGS Grant 2017/18 (General Purpose)		0	0	0	0	521,659	0	521,659
FAGS Grant 2017/18 (Road Portion)		0	0	0	0	235,452	0	235,452
Total		1,233,922	42,896	(397,793)	879,025	810,711	(860,950)	828,786

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions (Continued)

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

The above conditions over Grants/Contributions are represented by:

	2017	2016	2015
	\$	\$	\$
Municipal Funds - Restricted	0	0	251,527
Road Reserve	235,452	0	0
Unspent Grants Reserve	593,334	879,025	982,395
	<u>828,786</u>	<u>879,025</u>	<u>1,233,922</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	Note	2017 \$	2016 \$
3. CASH AND CASH EQUIVALENTS			
Municipal Funds - Unrestricted		433,747	415,571
Municipal Funds - Restricted		<u>0</u>	<u>0</u>
		433,747	415,571
 Restricted		 <u>2,916,217</u>	 <u>2,798,097</u>
		<u>3,349,964</u>	<u>3,213,668</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Building Reserve	12	233,708	96,201
Waste Management Reserve	12	44,073	42,954
Plant and Equipment Reserve	12	364,578	515,861
Community Bus Reserve	12	77,328	75,365
Unspent Grants Reserve	12	593,334	879,025
Government Joint Venture Housing Reserve	12	24,055	24,336
Community Resource Centre and Visitor Centre Builc	12	0	0
Sport and Recreation Facilities Reserve	12	127,946	67,195
Community Development Reserve	12	147,084	80,000
Community Health Reserve	12	1,028,268	1,002,160
Airport Development Reserve	12	40,391	15,000
Road Reserve	12	235,452	0
Unspent grants (in Municipal Funds)	2(c)	<u>0</u>	<u>251,527</u>
		<u>2,916,217</u>	<u>3,049,624</u>
4. INVESTMENTS			
Financial assets at fair value through profit and loss			
At the beginning of the year		<u>131,226</u>	<u>131,226</u>
At the end of the year		<u>131,226</u>	<u>131,226</u>
5. TRADE AND OTHER RECEIVABLES			
Current			
Rates outstanding		18,195	14,726
Sundry debtors		213,857	68,769
Loans - clubs/institutions		<u>13,087</u>	<u>13,087</u>
		<u>245,139</u>	<u>96,582</u>
Non-current			
Rates outstanding - pensioners		15,439	13,364
Loans - clubs/institutions		<u>6,908</u>	<u>19,078</u>
		<u>22,347</u>	<u>32,442</u>
6. INVENTORIES			
Current			
Fuel and materials		75,279	80,528
		<u>75,279</u>	<u>80,528</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017 \$	2016 \$
7 (a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Freehold land at:		
- Independent valuation 2014	0	517,600
- Independent valuation 2017	625,000	0
- Additions after valuation - cost	<u>0</u>	<u>56,701</u>
	625,000	574,301
Land vested in and under the control of Council at:		
- Independent valuation 2017	200,000	0
- Cost	<u>0</u>	<u>36,506</u>
	200,000	36,506
	<u>825,000</u>	<u>610,807</u>
Buildings at:		
- Independent valuation 2014	0	7,507,396
- Independent valuation 2017	8,527,664	0
- Additions after valuation - cost	0	435,311
Less: accumulated depreciation	<u>0</u>	<u>(302,234)</u>
	8,527,664	7,640,473
Total land and buildings	<u>9,352,664</u>	<u>8,251,280</u>
Furniture and Equipment at:		
- Management valuation 2013	0	0
- Management valuation 2016	2,700	2,700
Less: accumulated depreciation	<u>(975)</u>	<u>0</u>
	1,725	2,700
Plant and Equipment at:		
- Management valuation 2013	0	0
- Management valuation 2016	1,046,095	1,127,222
- Additions after valuation - cost	375,719	0
Less accumulated depreciation	<u>(164,407)</u>	<u>0</u>
	1,257,407	1,127,222
	<u>10,611,796</u>	<u>9,381,202</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Freehold land	574,301	0	0	50,699	0	0	0	625,000
Land vested in and under the control of Council	36,506	0	0	163,494	0	0	0	200,000
Total land	610,807	0	0	214,193	0	0	0	825,000
Buildings	7,640,473	1,067,482	0	(21,436)	0	(158,855)	0	8,527,664
Total buildings	7,640,473	1,067,482	0	(21,436)	0	(158,855)	0	8,527,664
Total land and buildings	8,251,280	1,067,482	0	192,757	0	(158,855)	0	9,352,664
Furniture and Equipment	2,700	0	0	0	0	(975)	0	1,725
Plant and Equipment	1,127,222	375,719	(72,917)	0	0	(172,617)	0	1,257,407
Total property, plant and equipment	9,381,202	1,443,201	(72,917)	192,757	0	(332,447)	0	10,611,796

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land and buildings					
Freehold land	3	Market approach using recent observable market data for similar properties	Independent valuation	June 2017	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Land vested in and under the control of Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent valuation	June 2017	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings	3	Market approach using recent observable market data for similar properties	Independent valuation	June 2017	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and Equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and Equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017	2016
	\$	\$
8 (a). INFRASTRUCTURE		
Roads		
- Management valuation 2015	42,603,354	42,603,354
- Additions after valuation - cost	1,662,797	960,838
Less accumulated depreciation	<u>(929,621)</u>	<u>(439,643)</u>
	43,336,530	43,124,549
Footpaths		
- Management valuation 2015	367,804	367,804
- Additions after valuation - cost	24,358	24,358
Less accumulated depreciation	<u>(30,399)</u>	<u>(14,712)</u>
	361,763	377,450
Drainage		
- Management valuation 2015	1,240,674	1,240,674
- Additions after valuation - cost	125,018	0
Less accumulated depreciation	<u>(49,627)</u>	<u>(24,813)</u>
	1,316,065	1,215,861
Parks & Ovals		
- Management valuation 2015	220,400	220,400
- Additions after valuation - cost	16,232	0
Less accumulated depreciation	<u>(54,039)</u>	<u>(27,020)</u>
	182,593	193,380
Other Infrastructure		
- Management valuation 2015	1,269,998	1,273,665
- Additions after valuation - cost	230,449	198,449
Less accumulated depreciation	<u>(178,762)</u>	<u>(91,064)</u>
	1,321,685	1,381,050
Roads Kerbing		
- Management valuation 2015	1,557,285	1,557,285
- Additions after valuation - cost	14,359	14,359
Less accumulated depreciation	<u>(104,193)</u>	<u>(51,858)</u>
	1,467,451	1,519,786
Airfields Runways		
- Independent valuation 2015	3,357,743	3,357,743
- Cost	0	0
Less accumulated depreciation	<u>(134,310)</u>	<u>(67,155)</u>
	3,223,433	3,290,588
	<u>51,209,520</u>	<u>51,102,664</u>

The fair value of infrastructure is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions.

This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires infrastructure to be shown at fair value.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Balance as at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of the Year \$
Roads	43,124,549	701,959	0	0	0	(489,978)	0	43,336,530
Footpaths	377,450	0	0	0	0	(15,687)	0	361,763
Drainage	1,215,861	125,018	0	0	0	(24,814)	0	1,316,065
Parks & Ovals	193,380	16,232	0	0	0	(27,019)	0	182,593
Other Infrastructure	1,381,050	32,000	0	0	0	(91,365)	0	1,321,685
Roads Kerbing	1,519,786	0	0	0	0	(52,335)	0	1,467,451
Airfields Runways	3,290,588	0	0	0	0	(67,155)	0	3,223,433
Total infrastructure	<u>51,102,664</u>	<u>875,209</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(768,353)</u>	<u>0</u>	<u>51,209,520</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Parks & Ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other Infrastructure	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Roads Kerbing	3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Airfields Runways	2	Cost approach using depreciated replacement cost	Independent valuation	June 2015	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 WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017	2016
	\$	\$
9. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	348,353	186,865
Accrued interest on debentures	5,969	6,750
	<u>354,322</u>	<u>193,615</u>
10. LONG-TERM BORROWINGS		
Current		
Secured by floating charge		
Debentures	53,670	101,502
	<u>53,670</u>	<u>101,502</u>
Non-current		
Secured by floating charge		
Debentures	294,017	347,687
	<u>294,017</u>	<u>347,687</u>

Additional detail on borrowings is provided in Note 22.

11. PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2016	38,323	32,465	70,788
Non-current provisions	0	21,491	21,491
	<u>38,323</u>	<u>53,956</u>	<u>92,279</u>
Additional provision	60,682	11,416	72,098
Amounts used	(71,649)	(14,924)	(86,573)
Balance at 30 June 2017	<u>27,356</u>	<u>50,448</u>	<u>77,804</u>
Comprises			
Current	27,356	22,536	49,892
Non-current	0	27,912	27,912
	<u>27,356</u>	<u>50,448</u>	<u>77,804</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017 \$	2017 Budget \$	2016 \$
12. RESERVES - CASH/INVESTMENT BACKED			
(a) Building Reserve			
Opening balance	96,201	96,201	26,800
Amount set aside / transfer to reserve	137,507	137,983	98,895
Amount used / transfer from reserve	0	0	(29,494)
	<u>233,708</u>	<u>234,184</u>	<u>96,201</u>
(b) Waste Management Reserve			
Opening balance	42,954	42,954	16,494
Amount set aside / transfer to reserve	1,119	14,132	26,460
Amount used / transfer from reserve	0	0	0
	<u>44,073</u>	<u>57,086</u>	<u>42,954</u>
(c) Plant and Equipment Reserve			
Opening balance	515,861	515,861	433,337
Amount set aside / transfer to reserve	13,439	6,656	224,075
Amount used / transfer from reserve	(164,722)	(110,000)	(141,551)
	<u>364,578</u>	<u>412,517</u>	<u>515,861</u>
(d) Community Bus Reserve			
Opening balance	75,365	75,365	73,322
Amount set aside / transfer to reserve	1,963	972	2,043
Amount used / transfer from reserve	0	0	0
	<u>77,328</u>	<u>76,337</u>	<u>75,365</u>
(e) Unspent Grants Reserve			
Opening balance	879,025	879,025	982,395
Amount set aside / transfer to reserve	529,804	11,342	38,553
Amount used / transfer from reserve	(815,495)	(890,367)	(141,923)
	<u>593,334</u>	<u>0</u>	<u>879,025</u>
(f) Government Joint Venture Housing Reserve			
Opening balance	24,336	24,336	3,830
Amount set aside / transfer to reserve	635	4,962	20,506
Amount used / transfer from reserve	(916)	(7,900)	0
	<u>24,055</u>	<u>21,398</u>	<u>24,336</u>
(g) Community Resource Centre and Visitor Centre Building Reserve			
Opening balance	0	0	10,165
Amount set aside / transfer to reserve	0	0	0
Amount used / transfer from reserve	0	0	(10,165)
	<u>0</u>	<u>0</u>	<u>0</u>
(h) Sport and Recreation Facilities Reserve			
Opening balance	67,195	67,195	7,000
Amount set aside / transfer to reserve	60,751	60,628	60,195
Amount used / transfer from reserve	0	0	0
	<u>127,946</u>	<u>127,823</u>	<u>67,195</u>
(i) Community Development Reserve			
Opening balance	80,000	80,000	0
Amount set aside / transfer to reserve	67,084	66,871	80,000
Amount used / transfer from reserve	0	(15,000)	0
	<u>147,084</u>	<u>131,871</u>	<u>80,000</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

	2017 \$	2017 Budget \$	2016 \$
12. RESERVES - CASH/INVESTMENT BACKED (Continued)			
(j) Community Health Reserve			
Opening balance	1,002,160	1,002,160	0
Amount set aside / transfer to reserve	26,108	20,000	1,002,160
Amount used / transfer from reserve	<u>0</u>	<u>(20,000)</u>	<u>0</u>
	<u>1,028,268</u>	<u>1,002,160</u>	<u>1,002,160</u>
(k) Airport Development Reserve			
Opening balance	15,000	15,000	0
Amount set aside / transfer to reserve	25,391	25,516	15,000
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>40,391</u>	<u>40,516</u>	<u>15,000</u>
(l) Road Reserve			
Opening balance	0	0	0
Amount set aside / transfer to reserve	235,452	0	0
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>235,452</u>	<u>0</u>	<u>0</u>
TOTAL RESERVES	<u><u>2,916,217</u></u>	<u><u>2,103,892</u></u>	<u><u>2,798,097</u></u>
Total Opening balance	2,798,097	2,798,097	1,553,343
Total Amount set aside / transfer to reserve	1,099,253	349,062	1,567,887
Total Amount used / transfer from reserve	<u>(981,133)</u>	<u>(1,043,267)</u>	<u>(323,133)</u>
TOTAL RESERVES	<u><u>2,916,217</u></u>	<u><u>2,103,892</u></u>	<u><u>2,798,097</u></u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

- (a) Building Reserve**
- to be used for the acquisition, disposal, maintenance and funding of Shire properties.
- (b) Waste Management Reserve**
- to be used for the acquisition, disposal, maintenance and funding of the community rubbish tip.
- (c) Plant and Equipment Reserve**
- to be used for the acquisition, disposal, maintenance and funding of shire plant and equipment.
- (d) Community Bus Reserve**
- to be used for the acquisition, disposal, maintenance and funding of the community bus.
- (e) Unspent Grants Reserve**
- to be used for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.
- (f) Government Joint Venture Housing Reserve**
- to be used for the acquisition, disposal, maintenance and funding of community housing.
- (g) Community Resource Centre and Visitor Centre Building Reserve**
- to be used in accordance with the Service Agreement with the Community Resource Centre to provide for maintenance and/or capital renewal.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

12. RESERVES - CASH/INVESTMENT BACKED (Continued)

- (h) Sport and Recreation Facilities Reserve
- to be used for the acquisition, disposal, maintenance and funding of sports and recreation facilities.
- (i) Community Development Reserve
- to be used for the acquisition, disposal, maintenance and funding of strategic community development projects.
- (j) Community Health Reserve
- to be used for the acquisition, disposal, maintenance and funding of health services.
- (k) Airport Development Reserve
- to be used for the acquisition, disposal, maintenance and funding of airport development.
- (l) Road Reserve
- to be used for the purpose of quarantining unspent or prepaid road grants.

The plant and equipment, building and sport and recreation reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

13. REVALUATION SURPLUS

	2017	2016
	\$	\$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land and buildings		
Opening balance	3,811,157	3,952,531
Revaluation increment	214,193	0
Revaluation decrement	(21,436)	(141,374)
	4,003,914	3,811,157
(b) Plant and Equipment		
Opening balance	77,020	359,149
Revaluation increment	0	13,787
Revaluation decrement	0	(295,916)
	77,020	77,020
(c) Roads		
Opening balance	29,245,250	29,245,250
Revaluation increment	0	0
Revaluation decrement	0	0
	29,245,250	29,245,250
(d) Footpaths		
Opening balance	193,739	193,739
Revaluation increment	0	0
Revaluation decrement	0	0
	193,739	193,739
(e) Drainage		
Opening balance	1,192,463	1,192,463
Revaluation increment	0	0
Revaluation decrement	0	0
	1,192,463	1,192,463

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

13. REVALUATION SURPLUS (Continued)	2017	2016
	\$	\$
(f) Parks & Ovals		
Opening balance	88,463	88,463
Revaluation increment	0	0
Revaluation decrement	0	0
	<u>88,463</u>	<u>88,463</u>
(g) Other Infrastructure		
Opening balance	793,596	793,596
Revaluation increment	0	0
Revaluation decrement	0	0
	<u>793,596</u>	<u>793,596</u>
(h) Roads Kerbing		
Opening balance	1,421,011	1,421,011
Revaluation increment	0	0
Revaluation decrement	0	0
	<u>1,421,011</u>	<u>1,421,011</u>
(i) Airfields Runways		
Opening balance	393,196	393,196
Revaluation increment	0	0
Revaluation decrement	0	0
	<u>393,196</u>	<u>393,196</u>
(j) Furniture and Equipment		
Opening balance	1,825	0
Revaluation increment	0	1,825
Revaluation decrement	0	0
	<u>1,825</u>	<u>1,825</u>
TOTAL ASSET REVALUATION SURPLUS	<u><u>37,410,477</u></u>	<u><u>37,217,720</u></u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2017 \$	2017 Budget \$	2016 \$
Cash and cash equivalents	<u>3,349,964</u>	<u>2,274,593</u>	<u>3,213,668</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	1,369,472	693,465	1,351,522
Non-cash flows in Net result:			
Depreciation	1,100,800	1,049,519	1,034,681
(Profit)/Loss on sale of asset	1,462	6,747	(148,102)
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(150,632)	170,000	(39,913)
(Increase)/Decrease in inventories	5,249	10,000	(4,465)
Increase/(Decrease) in payables	160,707	(100,000)	73,210
Increase/(Decrease) in provisions	(14,475)	(15,000)	10,952
Grants contributions for the development of assets	<u>(814,668)</u>	<u>(995,750)</u>	<u>(862,521)</u>
Net cash from operating activities	<u>1,657,915</u>	<u>818,981</u>	<u>1,415,364</u>

	2017 \$	2016 \$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	250,000	250,000
Bank overdraft at balance date	0	0
Credit card limit	5,000	5,000
Credit card balance at balance date	<u>(1,851)</u>	<u>(1,851)</u>
Total amount of credit unused	<u>253,149</u>	<u>253,149</u>
Loan facilities		
Loan facilities - current	53,670	101,502
Loan facilities - non-current	<u>294,017</u>	<u>347,687</u>
Total facilities in use at balance date	<u>347,687</u>	<u>449,189</u>
Unused loan facilities at balance date	<u>NIL</u>	<u>NIL</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

15. CONTINGENT LIABILITIES

There are no contingent liabilities to disclose.

16. CAPITAL AND LEASING COMMITMENTS	2017	2016
	\$	\$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	5,964	5,964
- later than one year but not later than five years	497	6,461
- later than five years	0	0
	<u>6,461</u>	<u>12,425</u>

(b) Capital Expenditure Commitments

The Shire had a future capital expenditure commitment for the building of four independent living units with the Central Eastern Aged Care Alliance as at the reporting date. This commitment was for \$108,800.

17. JOINT VENTURE ARRANGEMENTS

The Shire together with the other NEWROC Shires have a joint venture arrangement with regard to the provision of an Environmental Health and Building Surveying Service. The only assets are a motor vehicle and miscellaneous equipment. The Shire of Koorda records the income and expenditure for this scheme and no assets are recording in Council's asset register.

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2017	2016
	\$	\$
Governance	753,134	350,939
General purpose funding	575,288	68,878
Law, order, public safety	355,210	284,526
Health	1,608,105	1,589,413
Education and welfare	1,075,023	1,057,849
Housing	2,566,625	3,414,330
Community amenities	337,568	232,256
Recreation and culture	4,769,697	4,365,402
Transport	51,372,953	50,796,932
Economic services	800,945	748,789
Other property and services	985,705	712,317
Unallocated	445,018	416,681
	<u>65,645,271</u>	<u>64,038,312</u>

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

19. FINANCIAL RATIOS	2017	2016	2015
Current ratio	1.65	1.62	3.32
Asset sustainability ratio	1.23	1.64	1.03
Debt service cover ratio	13.71	7.61	13.35
Operating surplus ratio	0.34	0.28	0.54
Own source revenue coverage ratio	0.47	0.55	0.53

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 60 of this document.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

20. TRUST FUNDS

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

	Balance 1 July 2016 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2017 \$
Contract Aquatic	300	0	(300)	0
Pike, Samantha	0	594	(594)	0
Key Deposit	195	0	0	195
Interest	2	0	0	2
Cleaning Bond	2,600	0	(2,000)	600
Armstrong, Fay Marie	7,045	0	0	7,045
Staff final pay	0	2,810	0	2,810
Rose & Heritage funds	0	2,651	0	2,651
	<u>10,142</u>			<u>13,303</u>

21. DISPOSALS OF ASSETS - 2016/17 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Transport						
Komatsu Front End Loader	64,772	79,474	65,000	72,727	228	(6,747)
Side Tipper Trailer	8,145	0	6,455	0	(1,690)	0
	<u>72,917</u>	<u>79,474</u>	<u>71,455</u>	<u>72,727</u>	<u>(1,462)</u>	<u>(6,747)</u>

Profit	228	0
Loss	(1,690)	(6,747)
	<u>(1,462)</u>	<u>(6,747)</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

22. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2016 \$	New Loans \$	Principal Repayments		Principal 30 June 2017		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing								
Loan 68 - 43 & 45 Wilson St	184,962	0	18,020	18,020	166,942	166,942	11,998	12,445
Loan 71b - GEHA 51 & 55 Flint St	50,063	0	50,063	50,063	0	0	1,319	1,334
Recreation and culture								
Loan 73 - CRC Building	166,687	0	17,784	17,784	148,903	148,903	6,967	7,189
Transport								
Loan 74 - New Holland Tractor	47,477	0	15,635	15,635	31,842	31,842	536	635
	449,189	0	101,502	101,502	347,687	347,687	20,820	21,603

All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2016/17

The Shire did not take up any new debentures during the year ended 30 June 2017.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

22. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2017.

(d) Overdraft

An overdraft of \$250,000 exists with NAB for the Municipal Fund. The balance of the bank overdraft at 1 July 2016 and 30 June 2017 was \$Nil.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

23. RATING INFORMATION - 2016/17 FINANCIAL YEAR

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
UV - Rural	0.0176	214	58,202,500	1,026,692	626	0	1,027,318	1,026,692	0	0	1,026,692
GRV - Townsite	0.0865	183	1,398,728	120,934	0	0	120,934	122,876	0	0	122,876
Sub-Totals		397	59,601,228	1,147,626	626	0	1,148,252	1,149,568	0	0	1,149,568
Minimum payment	Minimum \$										
UV - Rural	510	12	227,600	6,120	0	0	6,120	6,120	0	0	6,120
UV - Mining	510	10	17,357	5,100	0	0	5,100	5,100	0	0	5,100
GRV - Townsite	450	65	131,650	29,250	0	0	29,250	29,700	0	0	29,700
GRV - Other Townsite	450	4	14,546	1,800	0	0	1,800	1,800	0	0	1,800
Sub-Totals		91	391,153	42,270	0	0	42,270	42,720	0	0	42,720
Pre-paid Rates							1,190,522				1,192,288
Ex-gratia rates							10,117				(29,201)
Discounts/concessions (refer note 26)							7724				7723
Total amount raised from general rate							(18,729)				(20,325)
							1,189,634				1,150,485

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

23. RATING INFORMATION - 2016/17 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2017 (30 June 2017 Carried Forward) \$	2017 (1 July 2016 Brought Forward) \$	2016 (30 June 2016 Carried Forward) \$
Surplus/(Deficit) 1 July 16 brought forward	<u>336,864</u>	<u>315,191</u>	<u>315,191</u>
Comprises:			
Cash and cash equivalents			
Municipal Funds - Unrestricted	433,747	415,571	415,571
Restricted	2,916,217	2,798,097	2,798,097
Receivables			
Rates outstanding	18,195	14,726	14,726
Sundry debtors	213,857	68,769	68,769
Loans - clubs/institutions	13,087	13,087	13,087
Inventories			
Fuel and materials	75,279	80,528	80,528
Less:			
Trade and other payables			
Sundry creditors	(348,353)	(186,865)	(186,865)
Accrued interest on debentures	(5,969)	(6,750)	(6,750)
Accrued salaries and wages	0	0	0
Current portion of long term borrowings			
Secured by floating charge	(53,670)	(101,502)	(101,502)
Provisions			
Provision for annual leave	(27,356)	(38,323)	(38,323)
Provision for long service leave	(22,536)	(32,465)	(32,465)
Net current assets	<u>3,212,498</u>	<u>3,024,873</u>	<u>3,024,873</u>
Less:			
Reserves - restricted cash	(2,916,217)	(2,798,097)	(2,798,097)
Loans - Clubs/Institutions	(13,087)	(13,087)	(13,087)
Add:			
Secured by floating charge	53,670	101,502	101,502
Surplus/(deficit)	<u>336,864</u>	<u>315,191</u>	<u>315,191</u>

Difference

There was no difference between the surplus/(deficit) 1 July 2016 brought forward position used in the 2017 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2016 audited financial report.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

24. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

The Shire did not impose any Specified Area Rates.

25. GENERAL HEALTH LEVY - 2016/17 FINANCIAL YEAR

	Amount of Charge \$	Revenue Raised \$	Budget Revenue \$
Rural General Health Levy	63	14,868	14,868
		14,868	14,868

The Rural General Health Levy has been imposed on all rural properties and is raised to ensure the rural landowners contribute to waste management of the Shire.

The proceeds of the levy are applied in full to costs of providing waste management services and surplus funds are transferred to a Reserve account for this purpose.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2016/17 FINANCIAL YEAR

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	2.50%	17,129	18,797
Minimum Rate	Discount	2.50%	728	578
Rate Assessment - RSL	Concession		450	450
Write Offs	Write Off		422	500
			18,729	20,325
Pensioner Rubbish Concession	Concession	95	6,575	6,745

A 2.5% discount on rates is granted to all who pay their rates in full within 21 days of the date of issue appearing on the rate notice. A \$95 pensioner rubbish concession is available.

The Returned Services League were eligible for a Rate Concession in 2016/17.

27. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on unpaid rates	11.00%		3,127	1,600
District Club Loan Interest	7.25%		1,944	1,944
DFES ESL Interest			85	400
<i>(Refer Note 2(a))</i>			5,156	3,944
Charges on Instalment Plan		\$15	4,246	4,000
			9,402	7,944

Ratepayers had the option of paying rates in four equal instalments, due on 26 August 2016, 28 October 2016, 06 January 2017 and 10 March 2017. Administration charges and interest applied for the final three instalments.

28. FEES & CHARGES	2017 \$	2016 \$
Governance	63	71
General purpose funding	6,532	17,536
Law, order, public safety	5,914	5,580
Health	0	0
Housing	128,485	137,652
Community amenities	113,750	109,852
Recreation and culture	11,955	17,232
Transport	291	0
Economic services	21,691	5,675
Other property and services	3,248	4,118
	<u>291,929</u>	<u>297,716</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

29. GRANT REVENUE

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

	2017	2016
By Nature or Type:	\$	\$
Operating grants, subsidies and contributions	2,424,073	2,009,746
Non-operating grants, subsidies and contributions	814,668	862,521
	<u>3,238,741</u>	<u>2,872,267</u>
By Program:		
Governance	7,636	23,539
General purpose funding	1,573,194	552,193
Law, order, public safety	37,423	56,487
Health	44,148	1,060,883
Community amenities	0	0
Recreation and culture	32,000	40,646
Transport	1,530,224	1,120,608
Other property and services	14,116	17,911
	<u>3,238,741</u>	<u>2,872,267</u>

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>12</u>	<u>11</u>
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31. ELECTED MEMBERS REMUNERATION

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

	2017	2017	2016
	\$	Budget	\$
		\$	
Meeting Fees	33,250	33,250	23,333
President's allowance	6,090	6,090	6,064
Deputy President's allowance	1,523	1,523	1,000
Travelling expenses	0	0	0
Telecommunications allowance	3,640	3,640	6,333
	<u>44,503</u>	<u>44,503</u>	<u>36,730</u>

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

32. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2016/17 financial year.

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2016/17 financial year.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

34. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

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

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2017	2016	2017	2016
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	3,349,964	3,213,668	3,349,964	3,213,668
Investments	131,226	131,226	131,226	131,226
Receivables	267,486	129,024	267,486	129,024
	<u>3,748,676</u>	<u>3,473,918</u>	<u>3,748,676</u>	<u>3,473,918</u>
Financial liabilities				
Payables	354,322	193,615	354,322	193,615
Borrowings	347,687	449,189	317,640	408,096
	<u>702,009</u>	<u>642,804</u>	<u>671,962</u>	<u>601,711</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets - based on quoted market prices at the reporting date or independent valuation.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

34. FINANCIAL RISK MANAGEMENT (Continued)
(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2017	2016
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	33,500	32,137
- Statement of Comprehensive Income	33,500	32,137

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

34. FINANCIAL RISK MANAGEMENT (Continued)
(b) Receivables

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

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

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

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2017	2016
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	99%	99%
- Overdue	1%	1%

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

34. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
Borrowings**

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

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2017</u>					
Payables	354,322	0	0	354,322	354,322
Borrowings	71,707	238,019	110,875	420,601	347,687
	<u>426,029</u>	<u>238,019</u>	<u>110,875</u>	<u>774,923</u>	<u>702,009</u>
<u>2016</u>					
Payables	193,615	0	0	193,615	193,615
Borrowings	123,103	254,289	166,312	543,704	449,189
	<u>316,718</u>	<u>254,289</u>	<u>166,312</u>	<u>737,319</u>	<u>642,804</u>

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

34. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
Borrowings (continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year ended 30 June 2017</u>								
Borrowings								
Fixed rate								
Debentures	0	31,842	0	0	0	315,845	347,687	5.34%
Weighted average Effective interest rate	0.00%	1.45%	0.00%	0.00%	0.00%	5.73%		
<u>Year ended 30 June 2016</u>								
Borrowings								
Fixed rate								
Debentures	50,063	0	47,477	0	0	351,649	449,189	5.03%
Weighted average Effective interest rate	3.54%	0.00%	1.45%	0.00%	0.00%	5.73%		

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

35. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2017
	\$
The total of remuneration paid to KMP of the Shire during the year are as follows:	
Short-term employee benefits	336,142
Post-employment benefits	40,194
Other long-term benefits	Nil
Termination benefits	9,972
	386,308

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found at Note31

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

Related Parties

The Shire's main related parties are as follows:

- i. Key management personnel*
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel. (Councillors, CEO, Manager of Works, & Manager of Corporate Services)
- ii. Entities subject to significant influence by the Shire*
An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.
- iii. Joint venture entities accounted for under the equity method*
The Shire has no interest in joint ventures which are accounted for using the equity method.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

The following transactions occurred with related parties:

2017

\$

Associated companies/individuals:

No Sale of goods and services have been identified

Nil

No Purchase of goods and services have been identified

Nil

Wages paid to related individual

1,888

Joint venture entities:

No distributions were identified from joint venture entities

Nil

Council contributed to the NEWROC (North Eastern Wheatbelt Regional Organisation of Councils)

Council contributes 23% towards the running costs of a vehicle North Eastern Wheatbelt Health.

Council has agreed to contribute to CEACA aged housing.

Amounts outstanding from related parties:

No Trade and other receivables were Identified

Nil

No Loans to associated entities were identified

Nil

No Loans to key management personnel were identified

Nil

Amounts payable to related parties:

No Trade and other payables were identified

Nil

No Loans from associated entities were identified

Nil

Ordinary Citizen Transactions:

Ordinary Citizen Transactions (OCT) which are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives are not required to be disclosed.

OCT's include rates transactions, fines, use of Council facilities (CRC, recreation centre, library, parks etc)

Note: Transitional provisions contained within AASB 2015-6 do not require comparative related party disclosures to be presented in the period of initial application. As a consequence, only disclosures in relation to the current year have been presented.

INDEPENDENT AUDITOR'S REPORT TO THE RATEPAYERS OF THE SHIRE OF WYALKATCHEM

Report on the Financial Report

We have audited the accompanying financial report of the Shire of Wyalkatchem, which comprises the Statement of Financial Position as at 30 June 2017, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows, the Rate Setting Statement for the year then ended and notes comprising a summary of significant accounting policies, other explanatory information, and the Statement by Management.

In our opinion the financial report of the Shire of Wyalkatchem is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- (a) giving a true and fair view of the Shire's financial position as at 30 June 2017 and of its operating results for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Report on Other Legal and Regulatory Requirements

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

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- (b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 60 of this report, we have reviewed the calculations as presented and in our opinion these are:
 - i) Based on verifiable information; and
 - ii) Reasonable assumptions.



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LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

Page 1 of 3

CERTIFIED PRACTISING ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT TO THE RATEPAYERS OF THE SHIRE OF WYALKATCHEM

Other Information

Management is responsible for the other information. The other information comprises the information included in the Shire's annual report for the year ended 30 June 2017 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

Responsibility of Management and Council for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended). Managements' responsibility also includes such internal control as management determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the management is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the management either intend to liquidate Council or to cease operations, or have no realistic alternative but to do so.

Council and Management are responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.



INDEPENDENT AUDITOR'S REPORT TO THE RATEPAYERS OF THE SHIRE OF WYALKATCHEM

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Managements use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management and Council, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Paul Gilbert, FCPA MBA Director

Macleod Corporation Pty Ltd

Dated this 9th day of November 2017.



**SHIRE OF WYALKATCHEM
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2017**

RATIO INFORMATION

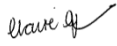
The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2017	2016	2015
Asset consumption ratio	0.97	0.98	0.99
Asset renewal funding ratio	0.75	0.46	0.50

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

8.2.4 FINANCIAL MANAGEMENT – FEES AND CHARGES – RAILWAY BARRACKS FEES

FILE REFERENCE:	12.09
AUTHOR'S NAME AND POSITION:	Claire Trenorden Manager Corporate Services
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	13 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. To vary the 2017/18 fees and charges to confirm accommodation fees at the Railway Barracks as \$50 per night and \$120 per week for a non-air-conditioned room; and introduce \$60 per night and \$180 per week for an air-conditioned room. All pricing is GST-inclusive.**

Appendix: There is no attachment to this report.

Comment:

The council-approved fees and charges for 2017/18 did not include a charge for accommodation at the Railway Barracks. This was because the facility was operated by a private operator under council agreement.

The Shire has now resumed management and is currently installing reverse cycle air-conditioners in four rooms and also converting two of these rooms to be double beds. With these upgrades, pricing has been reviewed.

The purpose of The Railway Barracks is to provide short-term 'back-packer' style accommodation. Equally, there is demand for some features, particularly heating and cooling. In keeping with this premise and after assessing other Wyalkatchem short and medium term accommodation options, it is recommended that \$50 per night and \$120 per week for a non-air-conditioned room (current pricing which is maintained); and \$60 per night and \$180 per week for an air-conditioned room (upgraded rooms) are the appropriate price points.

Consultation:

Mr Ian McCabe

Chief Executive Officer

Statutory Environment:

There is no direct statutory environment relevant to this issue.

Policy Implications:

There is no Council Policy relative to this report.

Financial Implications

Local Government Act s 6.19

Strategic Plan/Risk Implications

There are no direct Strategic/Risk Implications relative to this item.

Voting Requirements

Absolute Majority

Council Decision Number 3540

Moved: Cr Butt


Seconded: Cr Holdsworth

That Council resolve the following:

1. To vary the 2017/18 fees and charges to confirm accommodation fees at the Railway Barracks as \$50 per night and \$120 per week for a non-air-conditioned room; and introduce \$60 per night and \$180 per week for an air-conditioned room. All pricing is GST-inclusive.

Vote: 6/0

8.3.1 EMERGENCY SERVICES – APPOINTMENTS – EMERGENCY FIRE CONTROLLER – BUSH FIRE CONTROL OFFICERS

FILE REFERENCE:	9.01.01
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/ RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	1 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	2 - A prosperous and dynamic district. 4 - An effective voice. 5 - A well-managed and effective Council organisation.

SUMMARY:

This report recommends that council ratify the following appointments:

1. Trent Tyler as Chief Bush Fire Control Officer;
2. Marcus Reilly as Deputy Bush Fire Control Officer;
3. Dennis Reid, Ray Reid, James Ryan, Kennedy Pearse, Trent Tyler, Ian Jones, Marcus Reilly and Dale Tyler as Fire Control Officers;
4. Kennedy Pearse and Marcus Reilly as Dual Fire Control Officers for Dowerin/Wyalkatchem;
5. Kennedy Pearse as Dual Fire Control Officer for Cunderdin/Wyalkatchem;
6. Dennis Reid, Ray Reid, James Ryan as Dual Fire Control Officers for Tammin/Wyalkatchem;
7. Dennis Reid, Ray Reid, James Ryan, Dale Tyler and Trent Tyler as Dual Fire Control Officers for Trayning/Wyalkatchem;
8. Gavin Morgan, Dennis Reid, Ray Reid, James Ryan as Dual Fire Control Officers for North Kellerberrin/Yorkrakine;
9. Dale Tyler, Trent Tyler, Marcus Reilly, Ian Jones, George Storer, Greg Westlund and Andrew Leeke as Dual Fire Control Officers for Koorda/Wyalkatchem.

Appendix:

1. There is no attachment to this item.


Background:

The Wyalkatchem and Districts Bush Fire Brigades held their Annual General Meeting 17 October 2017 and elected a Chief and a Deputy Bush Fire Control Officer and Fire Control Officers.

6. Dennis Reid, Ray Reid, James Ryan as Dual Fire Control Officers for Tammin/Wyalkatchem;
7. Dennis Reid, Ray Reid, James Ryan, Dale Tyler and Trent Tyler as Dual Fire Control Officers for Trayning/Wyalkatchem;
8. Gavin Morgan, Dennis Reid, Ray Reid, James Ryan as Dual Fire Control Officers for North Kellerberrin/Yorkrakine;
9. Dale Tyler, Trent Tyler, Marcus Reilly, Ian Jones, George Storer, Greg Westlund and Andrew Leeke as Dual Fire Control Officers for Koorda/Wyalkatchem.

Vote: 6/0

8.3.2 Corporate Management – Policy – Disability Access and Inclusion Plan 2017 - 2019

FILE REFERENCE:	4.13; 4.14
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	13 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1. Healthy, strong and connected communities; 1.1.5 Support people with complex needs; 4. An effective voice; 5. A well-managed and effective Council organisation; 5.3.6 Implement best practice people management policies and practices.

SUMMARY:

That Council resolve the following:

- 1. Endorse the draft 2017 – 2019 Shire of Wyalkatchem Disability Access and Inclusion Plan (DAIP);**
- 2. Approve a Public Consultation period 24 November – 13 December 2017;**
- 3. Any feedback or revision will be considered by Council when the DAIP is incorporated into the Shire of Wyalkatchem Corporate Business Plan, prior to submission to the Disability Services Commission.**

Appendix:

Attachment 1: Draft Disability Access and Inclusion Plan 2017 – 2019;

Attachment 2: Current Plan, 2012 – 2017.

Purpose of this Plan

The Disability Services Act 1993 requires all local governments and selected State Government agencies to develop a Disability Access and Inclusion Plan (DAIP).

The purpose of the DAIP is to assist public authorities plan and implement improvements for access and inclusion across seven outcome areas, in regard to services and events, buildings and facilities, information, quality of service, complaints, consultation processes and employment.

It is important to note that these are expectations for local and state government and are not binding on the general population – however, example and facilitation with some attention to planning and land management can extend this expectation of full access and inclusion to the wider community.

The Act requires the development, implementation and reporting of the DAIP and it must apply to all activities of the local government, including staff, agents and contractors.

Comment:

The Shire of Wyalkatchem's current Plan covers the period 2012 – 2017. The legislation requires review at least each five years but this may occur at any time. The last review of the Plan was in June 2015 (see attached document).

The Shire of Wyalkatchem has regularly examined issues around access and inclusion and advertised and placed public notices seeking community feedback. This includes the community surveys of 2014 and 2017; council workshop of strategic issues; public advertising seeking comments on the DAIP review process; the 'Towards a Better Place' forums; the aged friendly community workshop with local government partners; and regular internal staff consultation to improve our services and infrastructure.

In addition to these efforts there has been regular consultation with the Disability Services Commission and others to better understand how we can service all members of the public. It is a fundamental truth that if we assist any person who has limited access or inclusion in our community then we serve all – the making of a building or service more accessible to an elderly or disabled person will make it easier for those who are able bodied. Indeed, it is an investment in our collective future as everyone will know someone or personally encounter some limitations on abilities at some point.

There are seven main outcomes that this plan seeks to meet:

1. Equal opportunity for those with disability;
2. Equal access;
3. Equal access to information;
4. Expectation of the same standard of service;
5. Equal opportunity to make a complaint;
6. Equal access and opportunity to participate in consultation;
7. Equal opportunity to obtain and maintain employment.

Disability affects one-third of all West Australians. Reflected in the Wyalkatchem community, this would mean more than 170 people in this district are affected by a disability – yet the 2017 community survey reported just 10 persons reported having a household member living with a disability. If we were to consider the proportion of aged people in our community (more than 37% aged 60 years or greater), this number may be closer to the larger estimate.

As an organisation, this means the local government must work hard to be accessible and inclusive of all segments of the population. This will assist the shire in engaging more with our community, it will assist us in delivering the right services and it will meet the goals of council in being a progressive service oriented organisation.

The Chief Executive Officer intends including this Plan into the Corporate Business Plan; accordingly this plan be reviewed annually when the budget and corporate outcomes are considered.

Consultation:

Community, Staff and Council

Statutory Environment:

Disability Services Act 1993;
Equal Opportunity Act 1984 (WA);
Financial Administration and Audit Act 1985;
Equal Opportunity Act 2010 (Cwth)

Policy Implications:

The principles of equal opportunity are enshrined in council policy across all areas of activity.

Financial Implications

There is no direct financial implication relative to this item.

Strategic Plan/Risk Implications

Connecting and supporting all members of the community is a underlying principle of Council's plans for the community.

Voting Requirements Simple Majority

Council Decision Number: 3542

Moved: Cr Butt **Seconded :** Cr Gamble

That Council resolve the following:

- 1. Endorse the draft 2017 – 2019 Shire of Wyalkatchem Disability Access and Inclusion Plan (DAIP);**
- 2. Approve a Public Consultation period 24 November – 13 December 2017;**
- 3. Any feedback or revision will be considered by Council when the DAIP is incorporated into the Shire of Wyalkatchem Corporate Business Plan, prior to submission to the Disability Services Commission.**

Vote: 6/0



November 2017

Disability Access and Inclusion Plan 2017 - 2019

Shire of Wyalkatchem

Council's Vision

That Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Prepared by:

Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Document number:

Version / Date:

v. 0.2 Draft 23 November 2017

File Reference: 4.13; 4.14

Document Status:

Version	Purpose of document	Author	Review	Review Date	Approval Date	Issue Date
Draft 0.2	Draft for Council Decision	McCabe				23 November 2017

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Executive Summary

The Shire of Wyalkatchem has a legal obligation to complete a disability access and inclusion plan but sees such a plan as an obvious way to meet its own Vision and Purpose and create an inclusive, positive community.

This plan details the background, framework and strategies that have been and will be employed by the Shire of Wyalkatchem to be more accessible and more inclusive.

While the aim of the Plan is to address possible barriers to access and inclusion encountered by persons who live with a disability, these will almost certainly contribute to a better standard of service for everyone.

Relationship of this plan to Integrated Planning and Reporting Framework

This Plan provides the strategic basis for actions that will be included in the Corporate Business Plan (for implementation) as well as guidance for future budgets.

The Corporate Business Plan activates the Strategic Community Plan, details the resource strategies required for specific outcomes and is reviewed each two years. Planned outcomes, timing and strategies are reviewed annually to deliver the annual budget.

In this way, this Plan and DAIP initiatives will be more actively reviewed and better aligned to other plans, making for a more relevant and responsive planning and review process.

Disability Access and Inclusion Plans

A disability is any continuing condition that restricts everyday activities. A reduced capacity may be temporary, may continue for an extended period or be ongoing. A disability can reduce a person's capacity to communicate, to interact socially, to learn or be mobile or may require continuing support services.

Access and inclusion is the empowering of persons to live a full and productive life. The Vision and Purpose of the local government is to be inclusive and to enhance the quality of life for all. This means addressing sensory, information, knowledge and attitudinal barriers as well as physical barriers.

Persons living with a disability or supporting others who live with a disability have the same rights as other people in accessing services within the community. These

rights are built into state and federal legislation which make it unlawful to discriminate against a person with a disability.

The degree and type of disability will be a matter of individual circumstance but people living with a disability face barriers to services and inclusion every day, whether it's accessing a website, understanding a document or entering a building.

Access and inclusion is about ensuring all public services, facilities and information are available to all community members, including those with disabilities, so that the opportunity and choice to participate is available in all aspects of community life.

The Disability Services Act 1993 requires all local governments and selected State Government agencies to develop a Disability Access and Inclusion Plan (DAIP). The purpose of the DAIP is to assist public authorities plan and implement improvements for access and inclusion across seven outcome areas, in regard to services and events, buildings and facilities, information, quality of service, complaints, consultation processes and employment.

The Disability Services Act

Public authorities in Western Australia, including local governments, are required under the Disability Services Act 1993 to develop and promote a Disability Services and Inclusion Plan (DAIP). The improvement of services and access will increase independence, opportunity and inclusion in the community and these goals align with the Vision and Purpose of the council of the Shire of Wyalkatchem.

Council's Vision

That Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

The Act makes the development and implementation of a DAIP mandatory and guides the development, implementation and reporting of the DAIP which applies to staff, agents and contractors.

Section 29B of the Act states:

... 'a public authority that has a disability access and inclusion plan must take all practicable measures to ensure that the plan is implemented by the public authority and its officers, employees, agents or contractors.'

Background and History

The Shire of Wyalkatchem is located 192km from Perth in the Western Australian Wheatbelt and has an area of 1,743 square kilometres.

The predominant industry is agriculture, such as wheat, wool and livestock, with gypsum mining and seasonal tourism contributing to the local economy. An upgraded airfield provides excellent opportunities for aviation activities. There are transport, farm services, shopping and commercial and home-based businesses within the town.

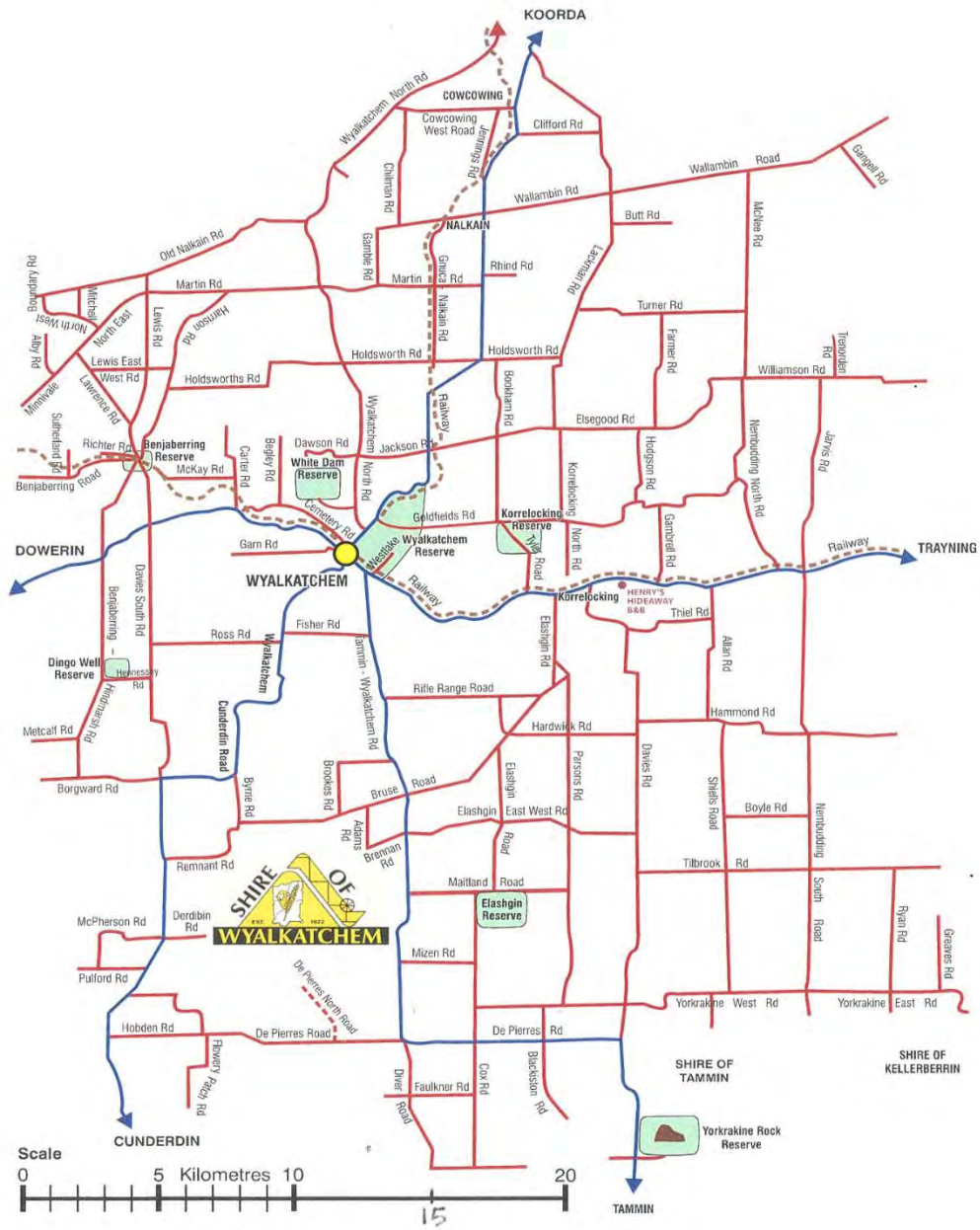
The town Wyalkatchem is located on the Goomalling-Merredin Road with a population of 516 (2016 ABS Census). More than one-third of these are persons aged 60 years or more and the shire is over-represented in the older demographics with a greater dependency working age persons than most communities in Australia. The population experienced a significant 15% decline between 2001 and 2006 (from 664 to 564 persons) due to withdrawal of state government services, the impact of technology on farming productivity, a shift in livestock management requiring less labour; and continued population drift to coastal locations.

The decline between the 2006 and 2011 Census result has stabilised somewhat with 516 recorded in 2016. This contrasts with the WA Planning Commission projection for 2016 of 420 and is better than Shire projections of 486. This does lend support for local government strategies of planning for service and infrastructure at current levels of population while positioning for sustainable (low level) development beyond that.

The town has a main shopping district in Railway Terrace with essential services available up to six days per week with limited shopping on Sunday. There is a small but well-stocked supermarket; a news agency and café; pharmacy; butcher; a new and used goods and furniture store; bank; post office; hotel; and special services stores. In adjacent streets there are rural agencies, sign specialist, transport, community services and recreational club, as well as the Caravan Park and short term stay accommodation. There is a district high school operating K-Year 10 with a 2017 enrolment of 79. Almost all services and facilities are limited to the town site.

There is a core of active volunteer, community and sporting clubs and volunteering was reported at 82% in the 2017 community survey, compared to 31% Australia-wide.

The Shire of Wyalkatchem is a local government with a headcount of 16 and approximately 13 full-time equivalents. The 2017/18 operational budget includes \$305,000 for health and additional expenditure for other projects improving quality of life for those with disability. The local government is reliant on external sources for 61% of revenue (71% in 2016/17), a reliance that creates a degree of risk when state and federal governments are fiscally challenged. This makes the provision of any service more problematic and investment in improving access and inclusion a greater challenge.



The Shire of Wyalkatchem (map)

Responsibility for the planning process

It is a requirement of the Disability Act 1993 that all local and state government authorities develop and implement a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the authority will ensure that people with disabilities have equal access to its facilities and services.

Other legislation underpinning the planning of access and inclusion includes:

- Equal Opportunity Act 1984 (WA);
- Financial Administration and Audit Act 1985;
- Equal Opportunity Act 2010 (Cwth)

All councillors and staff have a responsibility to contribute to the process of developing and appropriate plan that reflects the commitment, Vision, Purpose and Values of the Shire of Wyalkatchem to the improved quality of life of all persons in the local government.

The DAIP is prepared by staff, approved by council and monitored by staff. Annual reporting is prepared by staff and submitted to the Disability Services Commission. To ensure the quality of the plan is improved, it will be included in the strategic and corporate planning process from 2017.

Functions, Facilities and Services (in-house and contracted) provided by the Shire of Wyalkatchem

The Shire of Wyalkatchem is governed by seven elected members of Council, who are responsible for an annual operating budget of \$3.7 million and capital expenditure of \$1.7 million in 2017/18. The Shire of Wyalkatchem provides institutional leadership and a focus for social cohesion in the district. In addition, the local government is a major source of capacity and capability in professional skills and emergency services. The Shire of Wyalkatchem provides a range of functions, facilities and services including:

Services to property: construction and maintenance of roads and footpaths; storm water drainage; domestic waste collection and disposal, including the recycling of certain domestic waste, waste motor oil collection, 'Drum Muster' collection services, litter control and street cleaning; street tree and roadside tree pruning; bushfire control; animal control; care and maintenance of parks and gardens.

Recreation Services to the community: provision and maintenance of outdoor playing areas for football, cricket, hockey, basketball, tennis; public swimming pool facility; children's playgrounds; the Pioneer Park war memorial and rose garden; the provision and maintenance of the Wyalkatchem

Recreations Centre sporting complex with its social lounge/bar facilities and a magnificent Town Hall which caters for civic events such as stage shows.

General Services to the community: providing asset support (housing, professional premises and motor vehicle) for the engagement of general practitioner service; public library and visitor services; community open space and built facilities, including the premises for the Community Resource Centre; provision of public services including the community bus and cemetery.

Local Government Regulatory Services: land use and planning advice and regulation; building approvals; environmental health; public health and ranger's animal control; parking control.

Local Government Administration Services: provision of general information to the public, lodging and resolution of complaints, collection of rates, vehicle licensing, firearms licensing, and dog registrations.

Processes of Local Government include: administration of the local government, including: Council and committee meetings; community meetings and consultation; provision of the election of Council members.

Access and inclusion Policy statement for people with disabilities, their families and carers

The Shire of Wyalkatchem is committed to ensuring that this is an accessible and inclusive community for everyone who lives or visits the district.

The Shire of Wyalkatchem interprets an accessible and inclusive community as one in which all council functions, facilities, and services (in-house and contracted) are open, available and accessible to any person. This includes anyone living with a disability or supporting someone who lives with a disability, providing them with the same opportunities, rights and responsibilities enjoyed by other persons in the community.

The Shire of Wyalkatchem recognises that people with disabilities are valued members of our community who make a variety of contributions to local social, economic and cultural life. The Shire believes that a community that recognises its diversity and supports the participation and inclusion of all its members makes for a richer community life.

The Shire of Wyalkatchem believes that people with disabilities, their families and carers who live in country areas should be supported to remain in the community of their choice.

Community consultation process

In 2014, the Shire of Wyalkatchem conducted a community survey in which more than 28% of the adult population participated. Adult participation in the 2017 Community Survey was approximately 17%. These and other consultations fed into a revision of the 2012-2017 DAIP and several initiatives addressing the limitations of age and creating an aged friendly community.

This was followed up by periodic progress reporting to the Disability Services Commission and the Shire's review of its own Strategic Community Plan.

Regular consultation was conducted via the community surveys (2014 and 2017); Wyalkatchem Weekly advertising May 2014; June 2015; February 2017; March 2017; public notice and promotion via the Shire website; workshops and discussion at council and the In A Better Place (all ages forum) and Building An Age Friendly Community forums of March 2017 and August 2017.

Additionally, the process included:

- Reviewing the existing DAIP 2012 -2017;
- Reviewing the Strategic Community Plan, planning framework and related plans (long term financial plan, asset management plans);
- Discussing the opportunity with staff and council to improve our accessibility and inclusion.

People with disabilities in the Shire of Wyalkatchem

The 2016 ABS Census recorded 60 persons in Wyalkatchem as having delivered unpaid assistance to persons with a disability. This was 13.8% of persons aged 15 years or greater – greater than the state average of 9.8% and greater than the national average of 11.3%.

The Australian Bureau of Statistics (ABS) Survey of Disability, Ageing and Carers (2015) states 18.5% of the WA population has a disability; as the Shire population has 516 people, it is estimated that up to 95 people are living in the Shire with a physical disability. The proportion of people living with a disability increases with age. Given that the shire has a demographic profile with 37% of all persons aged 60 years or greater, there will be many among us living with age related limitations such as restricted movement, loss of sensory perception or loss of understanding.

The 2014 and 2017 Shire of Wyalkatchem Community Survey indicated eight persons reported a household member living with a disability. In 2017 this was ten persons. Extrapolating the total survey return in 2017 of 17% of the adult population

completing a survey, approximately 59 persons have a family member living with a disability in Wyalkatchem, equivalent to the 2016 Census result.

The Shire of Wyalkatchem does consider the needs of all living with a disability. The Shire supports medical services by the operations of a high standard medical centre and asset support for a general practitioner and the town is well –served by a pharmacist and district hospital with access to remote ‘telehealth’ consultations where required. A volunteer ambulance brigade provides services around the clock and if necessary all weather airstrips provide a reliable alternative for the evacuation of patients by the Royal Flying Doctor Service.

Public toilet facilities are located in the shopping district at Railway Terrace with facilities suitable for people with disabilities. Similarly there are disabled toilet facilities at the Recreation Centre, the community building, The Bushel and the aerodrome. A planned review in early 2018 of toilet facilities will aim to upgrade and add to this number.

The Shire of Wyalkatchem works with the community to deliver appropriate services. The 2016 construction of four independent living units in partnership with the Wyalkatchem Senior Citizens Homes Trust Inc. is stage one of a major retirement development. The Shire upgraded power and water to a Trust site in Wilson Street to accommodate at least twenty units and is pursuing further development with partner local governments as part of the Central Eats Aged Care Alliance (CEACA).

Population drift and the attraction of new residents is a challenge. There is evidence that Wyalkatchem and the Wheatbelt is a viable alternative for retiring persons seeking safe and affordable living. Equally, some will retire to coastal locations to maintain familial connections where people have re-located for economic reasons.

Where people are considering a move to the Wheatbelt, they will be influenced by the standard of available facilities, such as medical services and the accessibility and inclusivity of the towns. Towns with accessible public buildings, footpaths, shops and clubs will be considered highly when a choice to relocate is made. The planning of the local government recognises these factors and prioritises improved infrastructure and services to better position this community for supporting quality of life for current and future generations. An important part of this is consideration and prioritisation of access and inclusion initiatives.

Progress since 2012

The Shire of Wyalkatchem is committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services. To meet this goal, Council and staff have reviewed the Disability Access and Inclusion Plan in 2015 and 2017 in order to address barriers for people with disabilities and ensure present and future needs for persons with disabilities are identified and addressed.

Since adopting the plan, the Shire of Wyalkatchem has implemented a number of initiatives, some of which are highlighted at *Appendix 1: Achievements* later in this

document. The main area of progress has been in age related disability with significant investment in infrastructure and increased levels of engagement.

Access and inclusion policy statement for people with disabilities, their families and carers

The Shire of Wyalkatchem is committed to ensuring that the community is accessible and inclusive for people with disabilities, their families, and carers.

The Shire of Wyalkatchem also interprets an accessible and inclusive community as one in which all Council functions, facilities, and services (both in-house and contracted) are inclusive and accessible for all persons, including those who live with disability and support others who live with a disability.

The Shire will endeavour to the best of the Shire's capacity to meet the needs of persons with disabilities.

The Shire of Wyalkatchem:

- Recognises that people with disabilities are valued members of the community who make a variety of contributions to local, social, economic, and cultural life;
- Believes that a community that recognises its diversity and supports the participation and inclusion of all its members makes for a richer community life;
- Believes that people with disabilities, their families and carers should be supported to remain living and participating in the community;
- Is committed to consulting with people living with disability, their families and carers, and the community in general, to ensure that barriers to access and inclusion are appropriately addressed in a timely manner;
- Is committed to supporting local community groups and other relevant organisations to facilitate the inclusion of people with disabilities through access to information, services, and facilities in the community;
- Will ensure all members of the organisation (councillors, staff, agents and contractors) take all practicable measures in ensuring desired outcomes are achieved.

The Shire of Wyalkatchem is committed to achieving the seven desired outcomes through its DAIP. They are:

- 1) People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Wyalkatchem;

- 2) People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Wyalkatchem;
- 3) People with disability receive the same level and quality of information from the Shire of Wyalkatchem in a format that will enable them to access the information as readily as other people are able to access it;
- 4) People with disability receive the same level and quality of service from councillors, staff, contractors and agents of the Shire of Wyalkatchem as other people receive from councillors, staff, contractors and agents of the Shire of Wyalkatchem;
- 5) People with disability have the same opportunities as other people to make complaints to the Shire of Wyalkatchem;
- 6) People with disability have the same opportunities as other people to participate in any public consultation process with the Shire of Wyalkatchem; and,
- 7) People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Wyalkatchem.

Development of the 2017 – 2019 Disability Access and Inclusion Plan (DAIP)

Responsibility for the planning process

Council and staff have a responsibility to provide planning for the organisation and so all persons within the Shire of Wyalkatchem have a role in contributing to planning while ensuring implementation.

Staff prepare the plan, council will approve and each will have a part in funding, approval and monitoring the plan.

Since the DAIP was initiated the environmental health officer (EHO) was the main officer preparing documentation and advising on initiatives. Uniquely, the EHO was also the building surveyor allowing for a comprehensive view of the DAIP requirements.

This has not been the case since 2014 with a high rotation of officers in the (shared) EHO position. It is envisaged that the DAIP will firmly fall within the responsibilities of the Community and Economic Development Officer (CEDO) for monitoring and future plan development. This role reports to the Corporate Services Manager with accountability for the plan resting with the Chief Executive Officer.

This Plan has been drafted by the Chief Executive Officer.

Responsibility for implementing the DAIP

It is a requirement of the Disability Services Act 1993 that public authorities must take all practical measures to ensure that the DAIP is implemented by its officers, employees, agents, and contractors. Implementation of the DAIP is the responsibility of all areas of the Shire of Wyalkatchem. Implementation actions, timelines and accountabilities will be identified included in the Corporate Business Plan and this will be approved by Council and overseen by the Chief Executive Officer.

Communicating the plan to staff and people with disabilities

- On completion, a copy of the Disability Access and Inclusion Plan is distributed to other members of the Shire administration staff for comment;
- Council advertised the DAIP in its local newsletter advising that copies can be obtained from the Shire administration office, and to seek public comment on the DAIP;
- Copies of the DAIP will be made available via the Shire's website, as well as in alternative formats on request;
- As DAIPs or related plans are amended, or relevant actions occur, Council, staff and community will be advised of the availability of updated plans or actions.

Review and evaluation mechanisms

The Disability Services Act 1993 outlines the minimum review requirements for public authorities in relation to DAIPs. The Shire of Wyalkatchem current DAIP is required to be reviewed at least every five years, in accordance with the Disability Services Act 1993. The DAIP Implementation Plan may be amended on a more regular basis to reflect progress and to action any access and inclusion issues as they arise. Whenever the Shire's DAIP is amended, a copy of the amended plan will be lodged with the Disability Services Commission. The Shire intends to review the Plan, actions and related plans annually.

Review and monitoring

All strategies and actions will be included in the shire's corporate planning and subject to corporate key performance indicators and reporting. This means that there will be regular reference in council agendas and public notices such as Shire Notes, as well as the Annual Report.

The DAIP will be reviewed and submitted to the Disability Services Commission by 31 July each year. The report will outline what has been achieved under the Shire of Wyalkatchem DAIP and will be communicated to Council, staff and the community.

Strategies to improve Access and Inclusion

The seven desired outcomes provide a framework for strategies aimed at improving access and inclusion for people with disabilities. The following strategies will be reflected in Council's 2017-2021 Corporate Business Plan and annual budgets.

Outcome 1:

People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Wyalkatchem:

Strategies	Timeline
Consult people with disabilities on services and accessibility requirements; Respond appropriately to service requirements; Appropriately configure 2019 Community Survey to improve access and inclusion;	Immediate and Ongoing
Actively survey and monitor Shire facilities and services to ensure equitable access and inclusion	Immediate and Ongoing
Promote the inclusion of the DAIP values and goals into other Shire plans and strategies	Immediate and Ongoing
Provide events that are accessible and inclusive to people with disability	Immediate and Ongoing
Engage with appropriate entities to implement and broadcast the Shire's access and inclusion initiatives	Immediate and Ongoing

Outcome 2:

People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Wyalkatchem:

Strategies	Timeline
Identify required public building upgrades to incorporate standards for access and inclusion	Immediate and Ongoing
Deliver building works to implement mobility and disability wherever practicable	Immediate and Ongoing
Review and improve signage for colour, contrast and lettering	Immediate and Ongoing
New building works to have mobility disability access as appropriate, where required and where practicable	Immediate and Ongoing
Advocate to local businesses the benefits of accessible venues and the importance of identifying the requirements for disabled access	Immediate and Ongoing
Engage with appropriate entities to implement and broadcast the Shire's access and inclusion initiatives	Immediate and Ongoing

Outcome 3:

People with disability receive the same level and quality of information from the Shire of Wyalkatchem in a format that will enable them to access the information as readily as other people are able to access it:

Strategies	Timeline
Identify opportunities to improve information access and introduce these wherever practicable	Immediate and Ongoing
Use minimum 12 point Arial on all documents	Immediate and Ongoing
Review and upgrade functionality of website; meet W3C standard; implement technology where practicable to improve access and inclusion	When delivery is practicable, make available (TBA).
On request, make Council and Shire information available in alternate formats to assist visually and hearing impaired persons to easily understand published information	When delivery is practicable, make available (TBA)

Outcome 4:

People with disability receive the same level and quality of service from councillors, staff, contractors and agents of the Shire of Wyalkatchem as other people receive from councillors, staff, contractors and agents of the Shire of Wyalkatchem:

Strategies	Timeline
Develop the capacity and capability of the organisation to deliver high standards of service.	Immediate and Ongoing
Make DAIP information widely available and increase disability awareness	Immediate and Ongoing
Encourage the identification of opportunities to improve the quality of service to people with disability.	Immediate and Ongoing

Outcome 5:

People with disability have the same opportunities as other people to make complaints to the Shire of Wyalkatchem:

Strategies	Timeline
Develop the capacity and capability of the organisation to deliver high standards of service.	Immediate and Ongoing
Identify opportunities to make alternate channels of complaint available.	Immediate and Ongoing
When practicable, make alternate channels of complaint available.	When delivery is practicable, make available (TBA).

Outcome 6:

People with disability have the same opportunities as other people to participate in any public consultation process with the Shire of Wyalkatchem:

Strategies	Timeline
Identify opportunities for improved consultation	Immediate and Ongoing.
Public consultation is facilitated to maximise the inclusion of persons with disability	Immediate and Ongoing
When practicable, technology and other tools is utilised to maximise the participation of persons with disability in public consultation	When delivery is practicable, make available (TBA).

Outcome 7:

People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Wyalkatchem:

Strategies	Timeline
Incorporate a statement on each position description and job advertisement that the Shire is an equal opportunity employer.	Immediate and Ongoing.
Identify opportunities for employment, training or volunteering of persons living with a disability and engage persons living with a disability when suitable candidates present.	Immediate and Ongoing.
Identify barriers to persons living with a disability serving as an elected member; identify requirements to removing barriers where practicable; and engage with the community to encourage the participation of persons with a disability to serve as an elected member.	When delivery is practicable, make available (TBA).
Undertake the monitoring of personal need associated with disability, address those needs wherever practicable and maximise opportunities to maintain employment.	Immediate and Ongoing

Appendix 1: Achievements

Progress under the Disability Access and Inclusion Plan(s):

Outcome 1:

People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Wyalkatchem:

- Increased number of audio books (talking books) and large print books held at the library, rotated regularly through the WA LISA rotation program. These books are located at easily accessible levels and are well signed;
- Increased level of capital works for the provision of disabled access toilets for the community (public, recreation centre, community building and aerodrome);
- Standardised font and size of print on shire website; uploading of increased level of public documents to shire website; standardised size and font on all shire documents for readability;
- Positive inter-government relationships, local government and other entities to facilitate collaboration in access and inclusion initiatives;
- Included access and inclusion in all public plans and documents;
- Surveyed level of disability and need;
- Improved strategic planning to address access and inclusion;
- Improved access to events – for example, spacing of stalls, siting of events to access disabled toilets;
- Relocated services to community building (library and licensing) to improve physical access.

Outcome 2:

People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Wyalkatchem:

- Access ramps from footpaths to road surface have been provided in expanded number of areas;

- Auto door to main entrance to Shire office;
- Disabled access ramps to the Shire office and Town Hall with rails;
- Widened and increased meterage of paths;
- Mobility features in new Independent Living Units;
- Fitted automatic door, medical centre;
- Built community building with accessible features – automated door, disabled toilets, function rooms for engagement and social cohesion.

Outcome 3:

People with disability receive the same level and quality of information from the Shire of Wyalkatchem in a format that will enable them to access the information as readily as other people are able to access it:

- The Shire advertised through the local Council newsletter that Council information is available in alternative formats upon request;
- Font type and size standardised.

Outcome 4:

People with disability receive the same level and quality of information from councillors, staff, contractors and agents of the Shire of Wyalkatchem as other people receive from councillors, staff, contractors and agents of the Shire of Wyalkatchem:

- Council staff deliver a high standard of customer service and work to identify opportunities to continually improve quality and accessibility of information;
- Community Survey was made available in print, electronic and where required verbally assisted formats.

Outcome 5:

People with disability have the same opportunities as other people to make complaints to the Shire of Wyalkatchem:

- The Shire has expanded the level and amount of information through public documents, public notice and advertisements;
- On election days the Shire ensures that buildings are accessible and that modified polling booths are available;
- The Shire staff have proven themselves to be most understanding and very giving in assistance towards people with disabilities

Outcome 6:

People with disability have the same opportunities as other people to participate in any public consultation process with the Shire of Wyalkatchem:

- Shire staff and officers have assisted people with disabilities to access and be included in all Council discussions and functions on request;
- Staff provide and explain the purpose of the Council function or meetings in a professional manner;
- Additional disability related criteria included in Community Survey

Outcome 7:

People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Wyalkatchem:

- Equal Opportunity Statements included in job advertisements;
- Opportunities for volunteering presented to persons with disability;
- Applications accepted from persons with disability and two persons with identified disability interviewed;
- Staff training in the employment of person with disability.

SHIRE OF WYALKATCHEM

DISABILITY ACCESS AND INCLUSION PLAN

2012 – 2017



The review period for this document has commenced (September 2012 - 2017). The public is invited to review and send comments for improvements or new initiatives to assist the Shire of Wyalkatchem to complete a reviewed plan for the next five year period. Email comments to general@Wyalkatchem.wa.gov.au or post to:

Mr Ian McCabe
Chief Executive Officer
PO Box 224
WYALKATCHEM WA 6485

This plan is available in alternative formats such as large print, electronic format (disk or emailed), audio or Braille, on request and the Shire website at www.wyalkatchem.wa.gov.au

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The Shire of Wyalkatchem acknowledges the input received from individuals and groups within the community as well as the Shire staff; this has been invaluable in the review and preparation of the Shire Disability Access Inclusion Plan.

A. Background and History

- Shire of Wyalkatchem

The Shire of Wyalkatchem is located in the North Eastern Wheatbelt and covers an area of 1,743 square kilometres.

Industries are predominantly agriculture, such as wheat, wool and livestock as well as gypsum mining with seasonal tourism occurring during the wild flower season. An airfield has recently been upgraded to provide excellent opportunities for people seeking the excitement of aviation activities.

The town Wyalkatchem is located on the Goomalling-Merredin Road with a 2011 population of 523 (ABS Census). This increases during the Dowerin field days and wild flower season. The town was established in 1920s and has retained some heritage-listed public buildings from this period.

1. Responsibility for planning process

It is a requirement of the Disability Act 1993 that all local and state government authorities develop and implement a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the authority will ensure that people with disabilities have equal access to its facilities and services. This must be completed and lodged with the Disability Services Council by 31 July 2012.

Other legislation underpinning access and inclusion includes the Equal Opportunity Act 1984 and the Commonwealth Disability Discrimination Act 1992 (DDA), both of which make discrimination on the basis of a person's disability unlawful. While Action Plans are not compulsory under the DDA, they can assist organizations become more accessible and inclusive, and can provide some clarity during disability discrimination proceedings. A DAIP may also satisfy the DDA's requirements for Action Plans.

2. Functions, Facilities and Services (Both in-house and contracted) provided by the Shire of Wyalkatchem

The Shire of Wyalkatchem is governed by eight elected members of Council, who are responsible for an annual budget of about \$3.9 million. The Shire of Wyalkatchem provides a range of functions, facilities and services including:

Services to property include: construction and maintenance of roads and footpaths; storm water drainage; domestic waste collection and disposal, including recycling of certain domestic waste, waste motor oil collection facility, drumMUSTER collection services and facility, litter control and street cleaning, street tree and roadside tree pruning, bushfire control, dog control, care and maintenance of parks and gardens.

Recreation Services to the community include: provision and maintenance of outdoor playing areas for football, cricket, hockey, basketball, tennis, public swimming pool facility, children's playground, and Pioneer Park war memorial and rose garden plus provision and maintenance of the sporting complex with its social lounge/bar facilities and a magnificent Town Hall which caters for badminton and civic events such as concerts and stage shows.

General Services to the community include: providing facilities for and the employment of the doctor service; a public library, community open space and built facilities, provision for taking of bookings for the community bus and cemetery.

Local Government Regulatory Services to the community include: planning processes, building control, environmental health, public health and a ranger service.

Local Government Administration Services to the community include: provision of general information to the public, lodging and resolution of complaints, collection of rates, vehicle licensing, firearms licensing, and dog registrations.

Processes of Local Government include: ordinary and special Council and committee meetings, annual and special community meetings, and provision of polling for the election of Council members.

3. Access and inclusion Policy statement for people with disabilities, their families and carers

The Shire of Wyalkatchem is committed to ensuring that the community is an accessible and inclusive community for people with disabilities, their families and carers.

The Shire of Wyalkatchem interprets an accessible and inclusive community as one in which all council functions, facilities, and services (both in-house and contracted) are open, available and accessible to people with disabilities, providing them with the same opportunities, rights and responsibilities enjoyed by all other people in the community.

The Shire of Wyalkatchem recognises that people with disabilities are valued members of the community who make a variety of contributions to local social, economic and cultural life. The Shire believes that a community that recognizes its diversity and supports the participation and inclusion of all its members makes for a richer community life.

The Shire of Wyalkatchem believes that people with disabilities, their families and carers who live in country areas should be supported to remain in the community of their choice.

4. Community consultation process

In 2012, the Shire undertook to review its Disability Access and Inclusion Plan 2008-2012 (DAIP). Consultation was done through a public survey made available on the Shire website, local paper and through email along with consultation with businesses to identify access and inclusion barriers and a draft review of the DAIP 2012-2017 was prepared to guide further improvements to access and inclusion.

The process included:-

- Examination of the initial DAIP 2008-2012 and subsequent review reports submitted annually to the Disability Services Commission WA to see what has been achieved and what still needs to be considered/done;
- Examination of other council documents and strategies;
- Investigation of contemporary trends and good practice in access and inclusion;
- Consultation with Shire staff, businesses and the community.

The advertising for feedback through the local community newsletter, Shire website and paper copies on public counters and billboards asked for areas of access and inclusion people felt needed to be addressed and/or improved to help develop the Shire's new DAIP or to provide advice on aspects that should be included in the DAIP. At the conclusion of the circulation of the questionnaires and comment papers the DAIP was drafted by Shire staff and has been advertised for final public comment.

5. People with disabilities in the Shire of Wyalkatchem

Based on the Australian Bureau of Statistics (ABS) Survey of Disability, Ageing and Carers (2009) which states that 18.5% of the population in WA has a disability; as the Shire population has 523 people, it is estimated that up to 97 people living in the Shire have a physical disability. The Shire has in the town of Wyalkatchem an excellent Medical Centre named after a local gentleman whose commitment to the provision of medical services in the area is well know, this man is Larry Elsegood and the center is named in his honour. The medical center has a Doctor and can dispense medication. An all-weather runway provides for the Royal Flying Doctor Service to take patients to Perth for major hospital attention. Several local residents give their time and resources to drive people to Merredin for medical appointments if they have no other means of getting there.

As a result of consultation with construction companies operating within Wheatbelt areas, recognition is being given to demographic research and emerging trends. This research identifies that many retired persons are electing

to sell their homes in Perth and surrounding metropolitan areas for more affordable housing in the Wheatbelt. People considering a move to the Wheatbelt are influenced by the facilities available in the towns such as medical services and the accessibility and inclusivity of the towns. Towns with accessible public buildings, footpaths, shops and clubs are considered highly when choosing to relocate. This trend is being embraced at CEO level to encourage re-vitalisation and growth as more people choose to re-locate and settle into the towns. By recognising these current trends and the subsequent future needs of the local community we are better placed to prioritise areas for access and inclusion particularly with community and town building in mind. Please refer to the Shires Strategic Plan for more information.

Public toilet facilities can be found along Railway Terrace which is the main street and in the Recreation Centre and have facilities suitable for people with disabilities. There is aged accommodation providing independent living within the Wyalkatchem townsite. The Shire has committed to the NEWROC scheme for the construction of universal designed dwellings for rental.

6. Progress since 2008

The Shire of Wyalkatchem is committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services. To meet this goal, the Council reviewed the 2008 – 2012 Disability Access and Inclusion Plan in order to address barriers for people with disabilities and ensure present and future needs for persons with disabilities is identified and addressed. Since adopting the plan, the Shire of Wyalkatchem has implemented a number of initiatives, some of which are highlighted in Appendix 1.

B. Access and inclusion policy statement for people with disabilities, their families and carers

The Shire of Wyalkatchem is committed to ensuring that the community is accessible and inclusive for people with disabilities, their families, and carers.

The Shire of Wyalkatchem also interprets an accessible and inclusive community as one in which all Council functions, facilities, and services (both in-house and contracted) are inclusive and accessible for people with disabilities as they are for other people in the wider community. The Shire will endeavour to the best of the Shires capacity to meet the needs of persons with disabilities.

To this end the Shire of Wyalkatchem will strive to –

- recognise that people with disabilities are valued members of the community who make a variety of contributions to local, social, economic, and cultural life.

- believe that a community that recognizes its diversity and supports the participation and inclusion of all its members makes for a richer community life.
- believe that people with disabilities, their families and carers should be supported to remain living and participating in the community.
- be committed to consulting with people with disabilities, their families and carers, and the community in general, to ensure that barriers to access and inclusion are appropriately addressed.
- be committed to supporting local community groups and other relevant organizations to facilitate the inclusion of people with disabilities through access to information, services, and facilities in the community.
- be committed to ensuring that its agents and contractors work towards the desired outcomes in the Town's DAIP.

The Shire of Wyalkatchem is also dedicated to achieving the six desired outcomes through its DAIP. They are:-

- 1) People with disabilities, their families and carers have the same opportunities as other people to access the services of, and any events organized by, the Shire of Wyalkatchem.
- 2) People with disabilities have the same opportunities as other people to access all buildings of a public nature, plus other facilities provided by the Shire of Wyalkatchem.
- 3) People with disabilities receive information from the Shire of Wyalkatchem in a format that will enable them to access the information as readily as other people are able to access it.
- 4) People with disabilities receive the same level and quality of service from the staff of, and contractors/agents to, the Shire of Wyalkatchem.
- 5) People with disabilities have the same opportunities as other people to make complaints to the Shire of Wyalkatchem.
- 6) People with disabilities have the same opportunities as other people to participate in any public consultation process with the Shire of Wyalkatchem.

C. Development of the Disability Access and Inclusion Plan (DAIP)

Responsibility for the planning process

Senior officers of the Shire all have input during staff meetings on the areas of Access and Inclusion and items are logged, prioritised and acted on. Advertising for comment on the DAIP was invited through the local paper, posted on the

Shire website and made available at public counters. The Shire of Wyalkatchem reviewed Disability Access and Inclusion Plan is for the period of 2012 – 2017.

Community Consultation Process

In April 2012, the Shire of Wyalkatchem undertook to review its Disability Access Plan to guide further improvements to access and inclusion. The process included:

- ✓ Examination of the current Disability Access Plan and subsequent progress reports to see what has been implemented to date, and to decide which areas require ongoing attention;
- ✓ Consultation with key staff;
- ✓ Consultation with key members of the community.

The Disability Services Regulations 2004 set out the minimum consultation requirements for public authorities in relation to Disability Access and Inclusion Plans. Local Governments must call for submissions, either general or specific, by notice in a newspaper circulating in the Local Government area or on any website maintained by or on behalf of the Local Government.

The following consultation methods were used:-

- ✓ In July 2012 a public notice was published in the local fortnightly newsletter advising the community that the Shire of Wyalkatchem is conducting a review of the Disability Access and Inclusion Plan and asked for people to either contact the shire by phone or write into the Shire to make suggestions/recommendations of issues related to access and inclusion that should be included in the revised Plan.
- ✓ The Shire CEO personally contacted a couple of local residents living with disabilities who may wish to be part of the working committee.

Findings of the Review

The review found that a number of objectives listed in the reviewed Disability Access and Inclusion Plan had been achieved and that a new plan was required to permit ongoing management to access and inclusion barriers as required by the current legislation.

• Access Barriers

The review identified a variety of remaining barriers to access and inclusion to be addressed in the DAIP.

The remaining access and inclusion barrier identified is:

- The Shire website needs updating to W3C website standard.

The identification and the evolution of identified barriers to access and inclusion formed the development of strategies in this DAIP. The barriers where identified have not been prioritised; they will be dealt with individually on a case by case basis in order to allow flexibility should a need become more pressing or more readily addressed through appropriate funding and works. This approach assists in coordinating for the completion of strategies to overcome those access and inclusion barriers as identified during the normal local government processes.

Responsibility for implementing the DAIP

It is a requirement of the Disability Services Act 1993 that public authorities must take all practical measures to ensure that the DAIP is implemented by its officers, employees, agents, and contractors. Implementation of the DAIP is the responsibility of all areas of the Shire of Wyalkatchem. All of the actions in the Implementation Plan will apply to the Wyalkatchem townsite and where identified within the Shire gazetted boundary. The Implementation Plan sets out who is responsible for each action.

Communicating the plan to staff and people with disabilities

- On completion, a copy of the Disability Access and Inclusion Plan was distributed to other members of the Shire administration staff for comment.
- Council advertised the DAIP in its local newsletter advising that copies can be obtained from the Shire administration office, and to seek public comment on the DAIP.
- Copies of the DAIP will be made available via the Shire's website, as well as in alternative formats on request.
- As DAIPs are amended, both Shire staff and the community will be advised of the availability of updated plans.

Review and evaluation mechanisms

The Disability Services Act 1993 outlines the minimum review requirements for public authorities in relation to DAIPs. The Shire of Wyalkatchem current DAIP will be reviewed at least every 5 years, in accordance with the Disability Services Act 1993. The DAIP Implementation Plan may be amended on a more regular basis to reflect progress and to action any access and inclusion issues as they arise. Whenever the Shire's DAIP is amended, a copy of the amended plan will be lodged with the Disability Services Commission.

Review and monitoring

- The DAIP will be reviewed and submitted to the Disability Services Commission by the 31 July each year. The report will outline what has been achieved under the Shire of Wyalkatchem DAIP.

D. REPORTING ON THE DAIP

The Disability Services Act 1993 sets out the minimum reporting requirements for public authorities in relation to DAIPs.

The Shire of Wyalkatchem will report on the implementation of its DAIP through the annual report and the prescribed proforma to the Disability Services Commission by 31 July each year, outlining:

- Progress towards the desired outcomes of its DAIP;
- Progress of its agents and contractors towards meeting the six desired outcomes; and
- The strategies used to inform its agents and contractors of its DAIP.

E. STRATEGIES TO IMPROVE ACCESS AND INCLUSION

The six desired outcomes provide a framework for strategies aimed at improving access and inclusion for people with disabilities. The following strategies will be reflected in Council's 2012-2017 Implementation Plan.

Outcome 1:

People with disabilities have the same opportunities as other people to access the services of, and any events organized or sponsored by Council.

Strategies	Timeline
Consult people with disabilities on their need for services and the accessibility of current services	July each year
Monitor the Shire services to ensure equitable access and inclusion	Ongoing
Promote the inclusion of the DAIP values and goals into other Shire plans and strategies	Ongoing as required
That events provided and/or funded are accessible and inclusive to people with disabilities	Ongoing per event
Engage with the 'You're welcome' at AccessWA to assist with implementing and broadcasting the Shires access and inclusion for people with disabilities and to promote this to businesses and groups within the Shire	Ongoing

Outcome 2:

People with disabilities have the same opportunities as other people to access the buildings and other facilities provided by Council.

Strategies	Timeline
Progress public building upgrades to incorporate standards for access and requested additional needs for access	Ongoing as required
Redevelopment building works to have where practical mobility disability access and disability access where required	Ongoing where required
New building works have mobility disability access and disability access where required	Ongoing where required
Advocate to local businesses the benefits of accessible venues and the importance where identified of	Ongoing

requirements for disabled access	
Engage with the 'You're welcome' at AccessWA to assist with implementing and broadcasting the Shires access and inclusion for people with disabilities and to promote this to businesses and groups within the Shire	Ongoing

Outcome 3:

People with disabilities receive information from Council in a format that will enable them to access the information as readily as other people are able to access it.

Strategies	Timeline
Make available Council and Shire information on request in suitable electronic form to assist visually and hearing impaired persons to easily understand information published	Ongoing as requested
When information is available in physical form that it is easily accessible and also available in another format on request to assist persons to easily understand information published	Ongoing as requested

Outcome 4:

People with disabilities receive the same level and quality of service from Council staff as other people receive from the staff of Council.

Strategies	Timeline
Maintain the existing and future confidence and professionalism of staff to work together with persons with disabilities	Ongoing
Staff to be encouraged to identify any areas where the quality of service to people with disabilities can be initiated and/or improved	Ongoing per staff meetings

Outcome 5:

People with disabilities have the same opportunities as other people to make complaints to Council.

Strategies	Timeline
Maintain the existing and future staff confidence and professionalism to interact with persons with disabilities when complaints are being lodged	Ongoing
Make available on request mediums suitable for persons with disability to lodge complaints	Ongoing as requested

Outcome 6:

People with disabilities have the same opportunities as other people to participate in any public consultation by Council.

Strategies	Timeline
Public consultation is facilitated in suitable buildings to permit inclusion of persons with mobility disabilities	Ongoing
On request that suitable technology is made available to assist persons with disability participate in public consultation	Ongoing as requested

Outcome 7:

People with disability have the same opportunities as other people to obtain and maintain employment with the Council.

Strategies	Timeline
Incorporate a statement on each position description and job advertisement that the Shire is an equal opportunity employer.	Ongoing
Undertake to monitor the needs of any Council employee with a disability and to address those needs where possible to maintain their employment.	Ongoing as required

APPENDIX 1

Progress Since 2008 to 2012 under the Disability Access and Inclusion Plan

Outcome 1:

People with disabilities have the same opportunities as other people to access the services of, and any events organized or sponsored by Council.

- The Shire Library has increased the number of audio books (talking books) and large print books held at the library, and these are regularly rotated through the WA LISA rotation program. These books are located at easily accessible levels and are well signed.
- Successful funding applications to facilitate capital works on the provision of disabled access toilets for the community
- Successful uploading of the Shires DAIP onto the Shire website
- Positive relationships developed between other Shires through NEWROC grouping allowing a central exchange point of ideas and developments

Outcome 2: Access at Council Buildings and Facilities Improved

- Access ramps from footpaths to road surface have been provided in certain areas
- Auto door has been installed at the main entrance to the Shire offices
- Disabled access ramps to the Shire office and Town Hall with rails have been installed.
- Uneven pavement in main street has been leveled and monitoring in place to ensure it stays that way
- Pram ramps to allow minimal trip hazard from road to footpath

Outcome 3:

Information about Functions, Facilities and Services is provided in Formats which meet the Communication Needs of People with Disabilities

- The Shire advertised through the local Council newsletter that Council information is available in alternative formats upon request.

- Staff are aware of how to reformat information to assist people to access Shire information

Outcome 4:

Staff Awareness of the Needs of People with Disabilities and Skills in Delivering Advice and Services are Improved

- Council staff continue to assist persons to help arrange travel, access books and audio for their enjoyment and to assist in information understanding.

Outcome 5:

Opportunities are provided for People with Disabilities to Participate in Public Consultation, Grievance Mechanisms and Decision Making Processes

- The Shire provides information through public documents regarding all Council agreed new works
- On election days the Shire ensures that buildings are accessible and that modified polling booths are available.
- The Shire staff have proven themselves to be most understanding and very giving in assistance towards people with disabilities

Outcome 6:

People with disabilities have the same opportunities as other people to participate in any public consultation by Council.

- Shire staff and officers have assisted people with disabilities to access and be included in all Council discussions and functions on request
- Staff provide and explain the purpose of the Council function or meetings in a professional manner

Shire of Wyalkatchem
Disability Access and Inclusion Plan

IMPLEMENTATION PLAN

2012 – 2017

Implementation Plan 2012 - 2017

The Implementation Plan itemizes what the Shire of Wyalkatchem will be undertaking in 2012-2017 to improve access and inclusion to Shire services, information and facilities for people with disabilities.

The Implementation Plan is presented using a table to outline the:

- individual tasks being undertaken;
- timeline for completion of the individual tasks;
- officer position or part of the public authority with responsibility for completing the individual tasks; and
- the broad strategy that the individual tasks are supporting.

As outlined in the Shire of Wyalkatchem DAIP, many of the broad strategies will not be completed in 2012-2017; however individual tasks to support the achievement of those strategies may well be undertaken in part or whole in 2012-2017 through the Implementation Plan.

Broad strategies that will not be achieved in 2012-2017 will be supported by tasks outlined in future Implementation Plans.

Outcome One:

People with disabilities have the same opportunities as other people to access the services of, and any events organized or sponsored by Council.

Strategies	Task	Timeline	Responsibility
Consult people with disabilities on their need for services and the accessibility of current services	<ul style="list-style-type: none"> ✓ Shire staff to document all concerns and requests and report to the appropriate shire officer where disability access and inclusion is not being fully met or can be improved ✓ Bring up the topic of access and inclusion at all meetings attended by staff and councilors. 	2012-2017	Administration Staff, CEO, DCEO and PEHO/BS
Monitor the Shire services to ensure equitable access and inclusion	<ul style="list-style-type: none"> ✓ Staff to be encouraged to speak about access and inclusion issues in all services performed by the Shire ✓ Staff to be invited to bring up identified concerns about access and inclusion 	Continuing	Administration Staff, CEO, DCEO, Works Manager and PEHO/BS
Promote the inclusion of the DAIP values and goals into other Shire plans and strategies	<ul style="list-style-type: none"> ✓ Incorporate and review DAIP values and intent in the Shires Strategic Plan ✓ Monitor new and reviewed Shire plans where DAIP values can be incorporated 	Continuing	CEO, DCEO and PEHO/BS
That events provided and/or funded are accessible and inclusive to people with disabilities	<ul style="list-style-type: none"> ✓ That public events within the Shire are planned incorporating the 'Creating Accessible Events Checklist' ✓ That privately run events are introduced to the 'Creating Accessible Events Checklist' and encouraged to implement 	Continuing for each event	Administration Staff, CEO, DCEO, Works Manager and PEHO/BS

Outcome One (Continued):

People with disabilities have the same opportunities as other people to access the services of, and any events organized or sponsored by Council.

Strategies	Task	Timeline	Responsibility
Engage with the 'You're welcome' at AccessWA to assist with implementing and broadcasting the Shires access and inclusion for people with disabilities and to promote this to businesses and groups within the Shire	<ul style="list-style-type: none"> ✓ Nominate staff to liaise with 'You're welcome' at AccessWA to prepare for and initiate a site visit to the Shire to identify accessible places and building ✓ Encourage businesses and groups to be part of the 'You're Welcome' package ✓ Update the website to better broadcast the shires 'You're Welcome' features 	2014	CEO, DCEO and PEHO/BS

Outcome Two:

People with disabilities have the same opportunities as other people to access the buildings and other facilities provided by the Shire of Wyalkatchem.

Strategies	Task	Timeline	Responsibility
Public building inspections to also consider standards for access and requested additional needs for access	<ul style="list-style-type: none"> ✓ Inspection of public building to include review of access for persons with mobility disabilities ✓ Incorporate into inspection reports submissions for funding to implement access upgrades ✓ Discuss with people using buildings at time of inspection about any access issues 	Continuing	PEHO, DCEO and Handyman

Outcome Two (Continued):

People with disabilities have the same opportunities as other people to access the buildings and other facilities provided by the Shire of Wyalkatchem.

Strategies	Task	Timeline	Responsibility
Redevelopment building works to have where practical mobility disability access and disability access where required	<ul style="list-style-type: none"> ✓ That the Shires building officer is involved at the early building design stage to ensure compliance with the disability requirements in buildings ✓ Whilst new building projects are being work-shopped that consultation is done to invite comment on access and inclusion matters 	Continuing	PEHO, DCEO and CEO
New building works have mobility disability access and disability access where required	<ul style="list-style-type: none"> ✓ That the Shires building officer is involved at the early building design stage to ensure compliance with the disability requirements in buildings ✓ Whilst new building projects are being work-shopped that consultation is done to invite comment on access and inclusion matters 	Continuing	PEHO, DCEO and CEO
Advocate to local businesses the benefits of accessible venues and the importance where identified of requirements for disabled access	<ul style="list-style-type: none"> ✓ Introduce to existing and new businesses in the Shire a 'You're welcome' kit and promote the benefits ✓ Invite local businesses to participate in 'You're welcome' onsite inspections 	Continuing	PEHO, DCEO and CEO

Outcome Two (Continued):

People with disabilities have the same opportunities as other people to access the buildings and other facilities provided by the Shire of Wyalkatchem.

Strategies	Task	Timeline	Responsibility
Engage with the 'You're welcome' at AccessWA to assist with implementing and broadcasting the Shires access and inclusion for people with disabilities and to promote this to businesses and groups within the Shire	✓ Arrange inspections with the 'You're welcome' staff from AccessWA to identify access and inclusion positives and negatives and strive towards listing the Shire as an accessible and inclusive destination	2014	PEHO and DCEO

Outcome Three:

People with disabilities receive information from Council in a format that will enable them to access the information as readily as other people are able to access it.

Strategies	Task	Timeline	Responsibility
Make available Council and Shire information on request in suitable electronic form to assist visually and hearing impaired persons to easily understand information published	<ul style="list-style-type: none">✓ Provide staff with access to information that assist with digital document reformatting✓ Provide staff with access to alternative avenues of communications such as computer enhanced speaking documents✓ Liaise with the telecentre staff to highlight available technology for the needs of people with hearing and visual disabilities	Continuing	DCEO and Administration staff
When information is available in physical form that it is easily accessible and also available in another format on request to assist persons to easily understand information published	<ul style="list-style-type: none">✓ That paper copies of public accessible documents are provided on request in an agreeable format such but not limited to CDROM to permit formatting of text and/or speaking document ability via a PC✓ All public documents to be made available at the Shire front counter	Continuing	DCEO and Administration staff

Outcome Four:

People with disabilities receive the same level and quality of service from Council staff as other people receive from the staff of Council.

Strategies	Task	Timeline	Responsibility
That shire staff are confident and professional when interacting with persons with disabilities	✓ Maintain the existing confidence and professionalism of Shire staff in dealings with customers and warrant this for future employees. Education resources available through DSC, WALGA and other suitable education assets will be used	Continuing	DCEO and Administration staff
Staff to be encouraged to identify any areas where the quality of service to people with disabilities can be initiated and/or improved	✓ Encourage staff at the appropriate staff meetings to raise access and inclusion issues that could need investigation	Continuing	CEO, DCEO, Administration staff and 'outside' staff

Outcome Five:**People with disabilities have the same opportunities as other people to make complaints to Council.**

Strategies	Task	Timeline	Responsibility
Maintain the existing and future staff confidence and professionalism to interact with persons with disabilities when complaints are being lodged	✓ Maintain the existing confidence and professionalism of Shire staff in dealings with customers and warrant this for future employees. Education resources available through DSC, WALGA and other suitable education assets will be used	Continuing development and training and mentoring new staff	CEO, DCEO and senior admin staff
Make available on request mediums suitable for persons with disability to lodge complaints	✓ Maintain the existing and new staff capabilities to assist people where appropriate with methods for making complaints that suit individual needs	Continuing development and training and mentoring new staff	CEO, DCEO and senior admin staff

Outcome Six:**People with disabilities have the same opportunities as other people to participate in any public consultation by Council.**


Strategies	Task	Timeline	Responsibility
Public consultation is facilitated in suitable buildings to permit inclusion of persons with mobility disabilities	<ul style="list-style-type: none">✓ Include in notifications of public consultation the option to request a building suitable for particular access✓ Plan meetings in buildings best suited to achieve maximum inclusion of all persons with consideration of maximum number allowed	Continuing as needed	CEO, DCEO and Admin staff CEO, DCEO, PEHO/BS and Admin staff
On request that suitable technology is made available to assist persons with disability participate in public consultation	<ul style="list-style-type: none">✓ Include in notifications of public consultation the option to request technology/devices that will assist people to participate✓ Prepare counter staff to receive requests for technology/devices and that this request is expedited to the responsible officer to arrange	Continuing as needed	CEO, DCEO and Admin staff CEO, DCEO, PEHO/BS and Admin staff

Outcome Seven:

People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Strategies	Task	Timeline	Responsibility
Incorporate a statement on each position description and job advertisement that the Shire is an equal opportunity employer.	✓ Include the equal opportunity statement in all position descriptions and job advertisements issued by the Council.	Continuing.	CEO, DCEO and Admin staff
Undertake to monitor the needs of any employee with a disability and to address those needs where possible to maintain their employment.	✓ Ensure the needs of disabled people are monitored through performance reviews and routine checks where staff are known to have a disability.	Continuing.	CEO, DCEO and Admin staff

8.3.3 GOVERNANCE – COUNCIL AND COMMITTEE MEETINGS – REPRESENTATION

FILE REFERENCE:	13.5.8
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	14 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	4. An effective voice; working together in productive and supportive partnerships; 5. A well-managed and effective Council organisation.

SUMMARY:

That Council resolve the following:

1. That Council approve the delegates, committees and liaison as listed at Attachment 2, List of Committees and Representation 23 November 2017.

Appendix:

Attachment 1: List of Committees and Representation 16 February 2017 (amended);
Attachment 2: List of Committees and Representation 23 November 2017.

Comment:

The work of Council extends beyond the ordinary and special meetings held each month. In addition, council holds workshops or other forums to debate strategy and receive information prior to the meetings that make decisions.

In addition, council representatives attend community group meetings and other committees to represent the community, liaise on behalf of council and relay information. In some cases, this will be in co-operation with other local governments with the goal being regional development.

The current list of council representation is presented as information. Discussion by councillors will contribute to the content of the current list which will be approved by Decision.

Consultation:

Community, Staff and Council

Statutory Environment:

Local Government Act 1995;

Local Government (Audit) Regulations 1996;

Associations Incorporation Act 2015;

Planning and Development (Development Assessment Panels) Regulations 2011

Policy Implications:

No direct policy applicable.

Financial Implications

There is no direct financial implication relative to this item.

Strategic Plan/Risk Implications

Connecting and supporting all members of the community is an underlying principle of Council's plans for the community.

Voting Requirements Simple Majority

Council Decision Number: 3543

Moved: Cr Holdsworth **Seconded :** Cr Butt

That Council resolve the following:

1. That Council approve the delegates, committees and liaison as listed at Attachment 2, List of Committees and Representation 23 November 2017.

Vote: 6/0

Shire of Wyalkatchem List of Committees and Representation

Date of Effect: 16 February 2017

COMMITTEE	TYPE	REPRESENTATIVE	FUNCTION
Audit Committee	Standing Committee	Full Council	The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.
CEACA	Organisation	Mr Davies -Delegate Ian McCabe - CEO	
CBH Museum	Organisation	Cr Owen Garner	Liaison
Development Assessment Panel (DAP)	Organisation	Cr Emma Holdsworth Cr Quentin Davies, Cr Gamble, Cr Owen Garner	Enhance planning expertise in decision making by improving the balance between technical advice and local knowledge.
Friends of the Cemetery	Community	Ian McCabe - CEO Craig Harris	Liaison
Great Eastern District Operations Advisory Committee (DOAC)	Advisory	Chief Bush Fire Control Officer or Deputy Chief Bush Fire and The Governance and Emergency Officer	Liaison
Great Eastern Country Zone (WALGA)	Local Government	Shire President – Cr Quentin Davies Deputy Shire President – Cr Owen Garner All Councillors – Proxies CEO in the event no councillor present	Delegates with voting rights
RSL	Community	Cr Owen Garner, Cr Emma Holdsworth (Proxy)	Liaison
LEMC	Local Government	Cr Davies (Chair), Ian McCabe – CEO, Ella McDonald – GEO	Liaison
NEWHealth	Local Government	Cr Butt Ian McCabe – CEO	Delegate with voting rights
NEWROC	Local Government	Shire President – Cr Quentin Davies Ian McCabe – CEO All councillors – proxies	Cr Davies is President of NEWROC Delegate with voting rights
NEWTravel	Local Government	Tegan McCarthy	Delegate with voting rights
Pioneer Pathway	Organisation	Tegan McCarthy	Delegate with voting rights
Senior Citizens Homes Trust inc	Organisation	Cr Butt Cr Gamble – proxy	Liaison
Wheatbelt Regional Road Group North	Local Government	Proxy – Cr Emma Holdsworth, Cr Owen Garner	Delegate with voting rights
Wheatbelt Agcare	Organisation		Liaison


Shire of Wyalkatchem List of Committees and Representation

Date of Effect: 23 November 2017

COMMITTEE	TYPE	REPRESENTATIVE	FUNCTION
Audit Committee	Standing Committee	Full Council	The primary objective of the Audit Committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.
CEACA	Organisation	Shire President Chief Executive Officer	
CBH Museum	Organisation	Agenda and Minutes only – Council representative to attend if required	Liaison
Development Assessment Panel (DAP)	Organisation	Cr Holdsworth, Cr Davies, Cr Gamble, Cr Garner	Enhance planning expertise in decision making by improving the balance between technical advice and local knowledge.
Friends of the Cemetery	Community	Chief Executive Officer, Manager of Works	Liaison
Great Eastern District Operations Advisory Committee (DOAC)	Advisory	Chief Bush Fire Control Officer or Deputy Chief Bush Fire Control Officer and the Governance and Emergency Officer	Liaison
Great Eastern Country Zone (WALGA)	Local Government	Shire President, Deputy Shire President. All Councillors – Proxies Chief Executive Officer in the event no councillor present	Delegates with voting rights
RSL	Community	Cr Garner, Cr Holdsworth (proxy)	Liaison
LEMC	Local Government	Shire President - Chair, Chief Executive Officer, Governance and Emergency Officer	Liaison
NEWHealth	Local Government	Chief Executive Officer Cr Butt	Delegate with voting rights
NEWROC	Local Government	Shire President – Cr Quentin Davies Ian McCabe – CEO All councillors – proxies	Cr Davies is President of NEWROC Delegate with voting rights
NEWTravel	Local Government	Community and Economic Development Officer	Delegate with voting rights
Pioneer Pathway	Organisation	Community and Economic Development Officer	Delegate with voting rights
Senior Citizens Homes Trust Inc.	Organisation	Cr Butt, Cr Gamble (proxy)	Liaison
Wheatbelt Regional Road Group North	Local Government	Cr Garner, Cr Holdsworth	Delegate with voting rights
Wheatbelt Agcare	Organisation	Cr Metcalfe	Liaison
Local Health Advisory Group	Organisation	Cr Metcalfe	Liaison

8.4 MONTHLY OFFICER REPORTS

8.4.1 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – CHIEF EXECUTIVE OFFICER – OCTOBER 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	10 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	All key indicators

SUMMARY:

That Council resolve the following:

- 1. Accept the Chief Executive Officer's Report for October 2017 as presented.**

Appendix:

Attachment 1: Major projects update.

Purpose of this report

This report is prepared by the Chief Executive Officer to provide Council and the community of Wyalkatchem with information about CEO activities and the operations of the Shire in meeting the purpose of the local government.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Summary of Key Performance Indicators of the Chief Executive Officer:

- **Deliver budget commitments on time and on budget.** In leading a team, deliver capital and operational budget commitments within financial year and within budget;
- **Comply with Intergrated Planning and Reporting requirements** by the June 2018 ordinary meeting of council and publish any relevant document to the community;
- **Progress key strategic projects;**
- **Meet all compliance requirements of the Shire;**
- **Meet operational requirements of the community and Council.**

Comment:

Calendar:

There were 22 business days in October.

Unplanned leave in October totalled three work days (three persons), comprising one day (one person) in Works and two days (two persons) in Administration. This compares to three days unplanned leave in September and four days in October 2016. In all cases of unplanned leave, the Shire follows due process with support for all employees within the law and Council policy.

The CEO took two days annual leave in October.

Council:

Council met in forum 5 October to discuss the purchase of a motorised grader. This item was budgeted for 2017/18 inclusive of a trade-in of the current unit and was put to a tender process via WALGA's eQuotes. All material and the assessment of an advisory panel was presented to council. A good discussion supported the recommendation and this was formalised for council decision at a Special Meeting.

Council held a Special Meeting Thursday 5 October to make decisions about the acceptance of the grader tender; and, appointment of approved and authorised officers under asbestos regulations.

A Special Meeting of Council was held Monday 23 October to swear in councillors; elect the Shire President; elect the Deputy President of the Shire; make decisions to comply with Standing Orders for members own seats.

The ordinary meeting of Council was held Monday 23 October 2017 to:

- Receive statutory reports (e.g. financial reporting as required by regulation); monthly officer reports; and project updates;
- Make decisions about: CEACA (Central East Aged Care Alliance) representation.

Following this year's scheduled council election 21 October and a proposed extraordinary election 18 November, there were insufficient nominations and one vacancy remained unfilled. This was to be considered by Council 2 November, including the direct approach to community members. If there is further difficulty in filling this council vacancy a reduced council size may be operated with the permission of the Minister. This would be a poor outcome for the community as a diverse membership of council ensures the community is better represented and a range of opinions are canvassed in making important decisions that affect the community. Moreover, an election that is not contested denies the wider community an opportunity to express their aspiration at the ballot box and this is regrettable.

The Council and administration of the Shire encourage all community members to participate in local democracy, by nominating for council, attending council meetings, exercising a vote or providing feedback at any forum.

Management:

The CEO represented the Shire of Wyalkatchem 5 October Perth at a WALGA (West Australian Local Government Association) address by the Minister for Transport; Planning; Lands; 11 October at LEMC (Local Emergency Management Committee); 13 October Perth WALGA professional development 'People and Culture' seminar; 17 October with Cr Davies at Nungarin, NEWROC (North East Wheatbelt Regional Organisation of Councils) council meeting; 17 October, volunteer bushfire brigades AGM; 19 October with Crs Holdsworth, Butt and Gamble, with representatives of the Kellerberrin Co-Operative, information session, to discuss the co-op business model and issues with it; 26 October Perth WALGA meeting with Director-General, Department of Local Government, Sport and Cultural Industries, Duncan Ord.

Key CEO meetings in October included 4 October Access Housing and Wyalkatchem Senior Citizens Homes Trust about the CEACA project and property management; 6 October, business meeting with Wyalkatchem CRC Co-Ordinator; 10 October with an interested visitor to the Shire about the Wyalkatchem Senior

Citizens Homes Trust units in Flint Street; 24 October with parties to a dog complaint (several meetings).

Management work in October included various matters related to staff, facilities and community relations, regular operational work and meetings with staff. This included workforce planning; corporate values; safety; health planning; preparation to assume as NEWROC executive Chair; bush fire preparedness; providing comments on the Wheatbelt Development Commission's Tourism Strategy.

The auditor Mr Paul Gilbert FCPA and colleague were in Wyalkatchem 16 to 18 October to complete the annual financial and performance audit. There were no reportable matters, no recommended improvements to internal control and no qualifications to the auditors report. All financial ratios of the Shire meet or exceed the requirements of the Department of Local Government. The draft management letter has been accepted and will be lodged with the Department by the auditor. The annual report is expected to be tabled with council at the 23 November meeting and presented to electors at the Electors' Meeting 14 December.

The CEO's membership of CPA Australia was elevated to Fellow at an award ceremony 19 October. This is an industry award that recognises contribution to the accounting and business sector over an extended period.

Forward Planning:

Council commitments in November include:

- 1 November Merredin CEO and Cr Davies Merredin CEACA AGM and general meeting;
- 2 November Council workshop;
- 10 November Remembrance Day ceremony, Wyalkatchem District High School;
- 23 November ordinary meeting of Council;
- 28 November NEWROC executive, Nungarin;
- 30 November WALGA zone meeting, Merredin, CEO and Cr Davies (open invitation to council);
- 7 December council workshop;
- 14 December ordinary meeting of council;
- 14 December elector's meeting;
- 25 December - 5 January 2018, administration office closed, public holidays and annual leave shutdown (emergency contacts will apply).

Consultation:

Community, Staff and Council

Statutory Environment:

There is no direct statutory environment relevant to this issue.

Policy Implications:

There is no direct Council Policy relative to this report.

Financial Implications

There is no direct financial implication relative to this item.

Strategic Plan/Risk Implications

There are no direct Strategic/Risk Implications relative to this item.

Voting Requirements Simple Majority

Council Decision Number: 3544


Moved: Cr Butt **Seconded :** Cr Gamble

That Council resolve the following:

- 1. Accept the Chief Executive Officer's Report for October 2017 as presented.**

Vote: 6/0

8.4.2 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – WORKS MANAGER – October 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Craig Harris Manager of Works
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	12 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1 – Healthy, strong and connected communities. 2– A prosperous and dynamic district. 4 – An effective voice. 6 – Well utilised and effectively managed facilities and assets.

SUMMARY:

That Council resolve the following:

- 1. Accept the Works Manager's Report for the month of October 2017 as presented.**

Road Maintenance and Projects:

Maintenance grading was completed towards the end of the month. The road crew began clearing works on the following roads at Benjabeering and have begun re-sheeting the Benjabeering-Hindmarsh Road.

1. Lewis
2. Lawrence
3. Harrison
4. Lewis East
5. Benjabeering-Hindmarsh

Pothole patching and crack sealing has be completed at a number of locations throughout town and on the Wylie Nth, Cunderdin and Tammin Roads.





Road repairs as a part of WANDRRA continued throughout the month, completing about 80% of the 154 work items. Table below provides detail on the claim submitted to Main Roads.

WANDARRA CLAIMS						
	Work Period	Submission Date	Contractors	Roads	Amount	Status
Claim-1	1/05/2017 -> 15/5/2017	23/06/2017	Earthstyle Contracting, Brookes, Quairading Earthmoving	Davies, Parsons, Yorky- West	\$114,485	Forwarded by Main Roads Northam to Head Office for approval on 10/10/2017
Claim-2	7/6/2017 -> 23/6/2017	18/10/2017	NA - Shire Only	Depierres, Divers, Flowery Patch, Parsons Yorky-West	\$ 31,508	Requires resubmission with different forms
Claim-3	17/7/2017 -> current	-	GDR Civil	Cox, Depierres, Divers, Flowery Patch, Maitland, Parsons, Ryan, Shiells, Tilbrook, Wallambin, Yorky-West	\$200,000	Not submitted

Upcoming works:

GDR Civil will continue to complete repairs on floodways and culverts as a part of the WANDRRA flood damage repairs.

Personnel:

Following training has been completed:

1. Front End Loader – Glen and Simon.
2. Grader – William.
3. Skid Steer – Glen and Simon.
4. Traffic Management – Glen, Rob and Simon.

Further training to be undertaken:

1. Asbestos Handling
2. Dogman
3. Spraying

Ranger Service:

No major Ranger incidents to report.

Safety:

NA

Town Maintenance Program:

The town crew spend a lot of time this month undertaking whipper snipping, slashing and spraying.

Vandalism:

After very few vandalism incidents occurring since the start of the year a number of incidents occurred during the school holiday period in October. Damage was done to Admin Park reticulation and equipment on a number of occasions and a number of the town hall windows were smashed.

Plant and Equipment:

The new Grader was delivered on Tuesday 31st. Purchase price was \$370k with \$120k trade-in for the 120M which had done 6,700 hours.



Policy Implications:

There is no Council Policy relative to this report.

Voting Requirements

Simple Majority

Council Decision Number: 3545


Moved: Cr Gamble **Seconded:** Cr Metcalfe

That Council resolve the following:

- 1. Accept the Work's Manager Report for the month of October 2017 as presented.**

Vote: 6/0

8.4.3 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – GOVERNANCE AND EMERGENCY – OCTOBER 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	1 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1 – Healthy, strong and connected communities. 2 – A prosperous and dynamic district. 4 – An effective voice. 5 – A well-managed and effective Council organisation. 6 – Well utilized and effectively managed facilities and assets

SUMMARY:

That Council resolve the following:

- 1. Accept the Governance and Emergency Report for the month of October 2017 as presented**

Appendix

There is no attachment to this report.

Emergency Services

The Governance and Emergency Officer attended a meeting in Koorda with Mrs Rachel Nightingale, David Burton (CEO, Shire of Koorda), Darren West (Manager of Works, Shire of Koorda) and Lana Foote (Manager of Finance and Administration, Shire of Koorda) to discuss Koorda's risk statements as part of the State Risk Project. Mrs Nightingale is facilitating the project for all six NEWROC Shires and the Governance and Emergency Officer is assisting in order to gain a greater understanding of risk assessment, treatment and reduction. The first quarterly report/claim for the project was submitted to the Office of Emergency Management in late October with the claim totalling \$2,087.50 out of the \$24 000 being provided to NEWROC through AWARE funding.

The Local Emergency Management Committee (LEMC) met on Wednesday 11 October in Council chambers. The meeting was well attended with 14 representatives present – an increase on the most recent meetings (August 2017 – 10 attendees, April 2017 -10 attendees, February 2017 – 13 attendees). Being just before the bushfire annual general meeting it was important for everyone to attend – much discussion was had and the meeting was one with much value and contribution from all parties.

The annual general meeting of Wyalkatchem's three bush fire brigades (being Wyalkatchem, Nalkain and Yorkrakine) was held on Tuesday 17 October. It was reasonably well attended, with 17 representatives attending – a slight decrease from last year which was attended by 23 people. Trent Tyler was re-elected as Chief Bush Fire Control Officer, with Marcus Reilly being re-elected Deputy Chief Bush Fire Control Officer.

A total of 17 burning permits were issued during October with the Restricted Burning Period ending on 31 October.

Health and Safety

The Governance and Emergency Officer attended days one through three of the *Introductory Training Course for Safety and Health Representatives*, with days four and five of the training to be completed in early November. The training was facilitated by Training Services Australia in Mt Lawley and was thoroughly enjoyable and highly informative. The course focused heavily on legislation (*Occupational Safety and Health Act 1984 and Occupational Safety and Health Regulations 1996*) and risk assessment and management. This course will assist in the administration of health and safety for the Shire as well as ensuring we have a qualified Health and Safety representative on staff.

The Governance and Emergency Officer met with Manager of Works Craig Harris on 6 October to discuss the implementation of further safety measures for our staff, as a result of the Tier 1 Occupational Health and Safety Assessment held in September. These measures include Hazard Identification report forms which were designed by the Governance and Emergency Officer using applied knowledge for the Safety and Health Representative training, Job Safety Analysis forms and Task Observation Forms, both of which templates were sourced from elsewhere and adapted for Shire use. While our staff all conduct their work in a safety-conscious manner, we have identified some areas for improvement in regards to health and safety record keeping. All staff will work together to bring our record keeping up to a standard that reflects our steadfast dedication to keeping our staff safe.

Snake handling training was arranged for three members of the town works crew and invitations were extended to other Shires and local businesses, with staff from the Shire of Dowerin and Wyalkatchem District High School attending. The course was held on 31 October and facilitated by Mr Brian Bush from Snakes Harmful and Harmless was well received by all attendees.

Research into skin checks and hearing tests began with Shire insurer LGIS-approved health professionals. Renee Rohde from LGIS worked with the Governance and Emergency Officer to secure a date for all members of the works crew to have both tests done and a date in early December has been selected. The cost of these tests will be covered by our Health and Wellbeing fund with LGIS.

Governance

Nominations for Council for the extraordinary election opened on Thursday 5 October and closed 4pm Thursday 12 October. Two nominations were required to fill the two vacancies on Council. Only one nomination was received and Mrs Heather Metcalfe was elected unopposed with her term beginning after the 18 November 2017, which would have been the election date if there was a contested election. As we still have one vacancy, the next step for Council is to begin directly approaching community members. If this is unsuccessful Council will consult the Minister.

The swearing in of re-elected Councillors Owen Garner and Emma Holdsworth occurred on Monday 23 October. Councillors Quentin Davies and Owen Garner were re-elected as President and Deputy President respectively. The swearing in of Councillors, President and Deputy President was performed by local JP Mr Peter Wood. Former Councillor and Shire President Mrs Susan Bruse was presented with her 'Long and Loyal Service' award at the same meeting. This was awarded to her from Western Australian Local Government Association (WALGA) during Local Government week in August. Ten members of the public attended the Special Meeting of Council to see Mrs Bruse receive her award and witness the three Councillors being sworn in.

A review of the Code of Conduct was undertaken throughout the month of October, with a brief summary report prepared for Council late in the month. The review process included cross-checking all legislative references, comparing the Code to those of other local governments (City of Stirling, City of Wanneroo, Shire of Brookton, Shire of Northam) and also the model provided by WALGA. The review will be ongoing, with the initial focus being on sections affecting the conduct of Elected Members.

Consultation:

Ms Samia Hughes	Training Services Australia
Mr Craig Harris	Manager of Works, Shire of Wyalkatchem
Ms Rachel Nightingale	
Mr David Burton	CEO, Shire of Koorda
Ms Lana Foote	Manager of Finance and Administration, Shire of Koorda
Mr Darren West	Manager of Works, Shire of Koorda
Mr Brian Bush	Snakes Harmful and Harmless
Renee Rohde	LGIS

Statutory Environment:

Local Government Act 1995

Occupational Safety and Health Act 1984

Occupational Safety and Health Regulations 1996

Policy Implications:

There is no Council Policy relative to this report.

Financial Implications

There are no financial implications relative to this item

Strategic Plan/Risk Implications

There are no direct Strategic/Risk Implications relative to this item.

Voting Requirements Council Simple Majority

Decision Number: 3546

Moved: Cr Holdsworth


Seconded: Cr Metcalfe

That Council resolve the following:

- 1. Accept the Governance and Emergency Report for the month of October 2017**

Vote: 6/0

8.4.4 GOVERNANCE – REPORTING - PRINCIPAL ENVIRONMENTAL HEALTH OFFICER: OCTOBER 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Peter Toboss Principal Environmental Health Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	10 November 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1.1.2 Promote regional health solutions; 2.6 Effective enforcement of local laws and regulation; 5.2 A customer focussed organisation.

SUMMARY:

That Council resolves the following:

- 1. Accept the Principal Environmental Health Officer Report for October 2017 as presented.**

Appendix/Appendices: There is no attachment to this report

Comment:

Principal Environmental Health Officer (PEHO) Position:

The Environmental Health Officer attends the Wyalkatchem office each Thursday.

Food Shop and Public Buildings Inspections:

Nil

Food Businesses:

The PEHO has requested all other food businesses with the Shire of Wyalkatchem to complete new notification and registration forms to review their food handling activities. This process ensures that PEHO is aware of all food business activities being conducted within Shire, which is important for food safety surveillance and compliance activities.

Once the forms are returned, the PEHO will look at the risk profiling of all food businesses. This is an important step to identify those food businesses that may be exempt under the requirements of the Food Regulations 2009. The food regulations prescribe that certain types of very low risk food businesses will be exempt food businesses for the purposes of section 109 of the Food Act 2008. This regulation is intended to cover businesses that sell only packaged low risk foods (such as newsagents or post office selling packaged confectionary) and businesses that provide tea and coffee in connection with another paid service (i.e. hairdressers). Other exempt food businesses include those that are conducted solely for charitable or community purposes and prepare food that is not potentially hazardous or foods that, after being appropriately cooked, are served for immediate consumption (regulation 10).

This exemption relates only to the registration provisions. Exempt food businesses will still have to comply with the Act (and subsequently the Food Standards Code); including the notification requirements.

Sports Clubs, Charity and Community Events:

Under new review of food handling activities within the Shire, sports clubs, school P and C, charity and community events will be exempt from some of the requirements under the food legislation provided that all the money raised is for a community or charitable cause and the foods produced are not potentially hazardous (i.e. low risk cakes and slices) or are cooked thoroughly for immediate consumption (i.e. sausage sizzles).

Volunteers who donate food such as cakes and slices for fundraisers are only permitted to make these foods from home as long as the food they are producing is not potentially hazardous. Examples of food products deemed potentially hazardous include but are not restricted to cream cakes, fried rice, soups and casseroles. Volunteers are required to meet the health and hygiene requirements for food handlers such as taking all practicable measures to ensure that they do not contaminate food when producing food and also undertaking free online food safety training (*'I AM ALERT'*).

Forms and information:

The PEHO is also working towards completing a number relevant forms and information for placement on the website.

Consultation:

Mr Peter Toboss, Principal Environmental Health Officer.

Mr Ian McCabe, Chief Executive Officer

Ms Ella McDonald, Administration Officer - Governance and Emergency

Statutory Environment:

Public Health Act 2016

Health (Miscellaneous Provisions) Act 1911

Food Act 2008

Policy Implications:

There is no Council Policy relative to this issue.

Financial Interest:

There are no Financial Implications relative to this issue.

Voting Requirements: Simple Majority

Council Decision Number: 3547


Moved: Cr Garner **Seconded:** Cr Holdsworth

That Council resolves the following:

- 1. Accept the Principal Environmental Health Officer Report for October 2017 as presented.**

Vote: 6/0

8.4.5 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL –
COMMUNITY AND ECONOMIC DEVELOPMENT OFFICER– October 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Tegan McCarthy Administrative Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	October 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1 – Healthy, strong and connected communities. 2– A prosperous and dynamic district. 4 – An effective voice. 6 – Well utilised and effectively managed facilities and assets.

SUMMARY:

That Council resolve the following:

- 1. Accept the Community and Economic Development Officer's Report for the month of October 2017 as presented.**

Appendix: NIL

Comment:

5 October 2017 Craig Harris (Manager of Works) and I met with Will Nightingale, Cassie Stratford, and Gabrielle Quade of the Wyalkatchem Tennis Club to discuss a playground setup for the Wyalkatchem Tennis Courts. A nature playground was proposed and this will be considered in co-operation with the local government insurer.

A friendly reminder email was sent out on 11 October 2017 to all the invited sporting clubs in Wyalkatchem in regards to the Recreation Centre Working Group with no responses.

I attended a community development program workshop held in Mandurah on 19 and 20 October 2017 held by the Department of Local Government, Sport and Cultural Industries. The course was run by Murdoch University and was delivered in a relaxed environment but with lots of information. I was from the smallest shire out of all five attending shires/cities. It was a very friendly group of people who attended and many of them had been in local government for 10+ years and all were more than happy to help me out when I was unsure on anything. I learnt the positive and negative effects that community development can have on shires/councils and on the public/communities. The drive to and from Mandurah made me realise how lucky we are to live in Wyalkatchem with no peak hour traffic.

I attended a NEWTRAVEL meeting held in Koorda on 26 October 2017. The AGM was held before the General Meeting for the election of Office Bearers. The wheatbelt way App is available on Apple (iPhones) now and an Android App should be available in about a month's time.

A reminder of closing date for the Recreation Centre Working Group was emailed on 27 October 2017 out to all clubs we had not received a response from. Phone calls were then made to unresponsive clubs with messages left on voice mail 31 October 2017. No response was received from the Wyalkatchem Basketball Club.

Consultation:

Craig Harris	Works Manager, Shire of Wyalkatchem
Stephanie Jackson	Department of Local Government, Sport and Cultural Industries
William Nightingale	Wyalkatchem Tennis Club
Cassie Stratford	Wyalkatchem Tennis Club
Gabrielle Quade	Wyalkatchem Tennis Club

Statutory Environment:

There is no statutory environment relevant to this issue

Policy Implications:

There is no Council Policy relative to this report.

Voting Requirements Simple Majority

Council Decision Number: 3548

Moved: Cr Garner **Seconded:** Cr Gamble

That Council resolve the following:

- 1. Accept the Community and Economic Development Officer's report for October 2017 as presented**

Vote: 6/0

- 9. Motions of which previous notice has been given Nil**
- 10. Questions by members of which due notice has been given Nil**
- 11. New business of an urgent nature introduced by the presiding person Nil**
- 12. Matters for which the meeting may be closed Nil**
- 13. Closure of Meeting 4.49pm**