



Minutes

of the

Ordinary Meeting of Council

held

on

Thursday

18

May 2017 At

3.30 pm

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

1	Declaration of opening	5
1.1	The Presiding person will declare the meeting open	5
1.2	The Shire of Wyalkatchem disclaimer will be read aloud	5
2	Public question time	5
2.1	Response to previous questions taken on notice	5
2.2	Declaration of public question time opened	5
2.3	Declaration of public question time closed	5
3	Record of attendance, apologies and approved leave of absence	5
3.1	Present	5
3.2	Apologies	5
3.3	On leave of absence	5
3.4	Staff	5
3.5	Visitors	5
3.6	Gallery	5
3.7	Applications for leave of absence	5
4	Petitions, deputations and presentations	5
4.1	Petitions	5
4.2	Deputations	5
4.3	Presentations	5
5	Confirmation of minutes from previous meeting	6
5.1.1	Meetings – Confirmation of minutes – Ordinary Meeting – 20 April 2017	6-7
6	Announcements by presiding person	8
7	Matters for which meeting may be closed	8
8.1	Land Use and Planning – No items this month	8
8.2	Financials	9
8.2.1	Financial Management – Financial Reporting – Monthly Financial Report – April 2017	9-42
8.2.2	Financial Management – Financial reporting – Payment listings – April 2017	43-48
8.3	Officer reports to council	49
8.3.1	Development and Building Controls – Development and Building Applications - Independent Living Units – CEACA – Lot 298 Wilson Street Wyalkatchem	49-99
8.3.2	Council Properties – Acquisition and Disposal – Leasing – White Dam	100-105
8.3.3	Council Properties – Acquisition and Disposal – Leasing – Wyalkatchem Aerodrome	106-110
8.4	Monthly officer reports	111
8.4.1	Governance – Reporting – Officer reports to council – Chief Executive Officer – April 2017	111-116
8.4.2	Governance – Reporting – Officer reports to council – Manager of Works – April 2017	117-119
8.4.3	Governance – Reporting – Officer reports to council – Governance and Emergency Officer – April 2017	120-121
8.4.4	Governance – Reporting – Officer reports to council – Principle Environmental Health Officer report – April 2017	122-123

8.4.5	Governance – Reporting – Officer reports to council – Community and Economic Development Officer report – April 2017	124-126
9.	Motions for which previous notice has been given	127
10.	Questions by members of which due notice has been given	127
11.	New business of an urgent nature introduced by the presiding person	127
12.	Matters for which meeting may be closed	127
13.	Closure of meeting	127

CONTENTS

Agenda of the Ordinary Meeting of Council held in Council Chambers, Cnr Honour Avenue and Flint Street, Wyalkatchem held on Thursday 18 May 2017.

1. DECLARATION OF OPENING 3.30pm

1.1 The Shire President declared the Meeting open.

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 3.31pm

Stephen Wills suggested purchasing a 5-pin 32Amp plug that you can plug anything into for travelling lights etc. at the town hall as there is nothing there. Colleen DePierres mentioned that there had been quite a few music performances at the town hall, could we have something done about the fact that people who want to put something on at the hall have to pay for their own insurance as it was very hard for them to get it. CEO Ian McCabe responded that without their own policy, the Shire's insurer would not cover them, or the Council. If something was to happen during an event, the Councillors would be held responsible. A global policy to cover everyone would be ideal but several attempts have been made to obtain such a policy and it has not been possible. Cr Davies thanks Mr Wills and Mrs DePierres for their questions.

2.3 Declaration of public question time closed 3.36pm

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

3.1 Present: Cr Davies, Cr Gamble, Cr Jones, Cr Garner, Cr Butt, Cr Gawley, Cr Holdsworth

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: Nil

3.6 Gallery: Paul DePierres, Colleen DePierres, Freeman Mavis Bookham, Sue Adams, Stephen Wills

3.7 Applications for leave of absence: Nil


4.1 Petitions: Nil

4.2 Deputations: Nil

4.3 Presentations: Nil

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

5.1.1 MEETINGS – CONFIRMATION OF MINUTES - ORDINARY MEETING 20 APRIL 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:	12 May 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 20 April 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: 3450

Moved: Cr Garner

Seconded: Cr Gawley

That Council resolve the following:

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 20 April 2017**

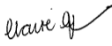
Vote: 7/0

6.0 Announcements by Presiding Person: Cr Davies welcomed our guests, Colleen and Paul DePierres, Freeman Mavis Bookham, Sue Adams and Stephen Wills and thanked them for attending the meeting as it is lovely to have community members attend the Council meetings. He also thanked June Smith for visiting the Shire prior to the meeting to talk to the Councillors. Cr Davies then reported he would like to welcome Mr Peter Toboss to the Shire staff, Peter has commenced as our new Principal Environmental Health Officer and will be working in Wyalkatchem on Thursdays. Cr Davies reported it had been a very quiet month, hopefully by next month's meeting he will be able to report some rainfall and everyone will be a bit more upbeat.

7.0 Matters for which meeting may be closed: Nil

8.1.1 - Land Use and Planning - No items this month.

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

FILE REFERENCE:	12.10.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT:	Not Applicable
DATE REPORT WRITTEN:	11 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC 20 April 2017 Council decision number: 3438
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 30 April 2017.

Appendix:

1. Monthly Financial Report for the Period Ended 30 April 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:

April 2017 Financial Statements:

- Yearly operating revenue is \$2,820,459 inclusive of net rate income of \$1,142,542 (net of prepaid rates and discounts) – 89% of Budget
- Yearly operating expenditure is \$2,625,980 – 73% of Budget
- Yearly capital expenditure is \$1,967,650 – 68% of Budget
- Yearly capital revenue is \$1,501,199– 75% of Budget
- Net current assets as 30 April 2017 are \$878,139

Operating Revenue: Total operating revenue is 89% of the Annual Budget.

Rates: Revenue of \$1,341,949 has been raised during the Rate Run for 2016/17. The total Rate Run is broken down between Rates \$1,192,288, Rubbish \$99,540, Health Levy \$14,868 and ESL Levy \$35,253. To date income received is \$1,277,259 and discounts applied equate to \$18,677. Approximately 97% of Rates have been collected to date, with \$27,176 outstanding. Ex-gratia rates for CBH were raised and paid in October 2016 (\$7,724).

Breakdown of outstanding rates as at 30 April 2017

Pensioners who have until 30 June 2017 to pay	\$14,075
Ratepayers on a payment arrangement	\$6,383
Legal Action	\$4,732
Deceased estates awaiting probate	\$6,764
Pre-paid rates for 2017/18	-\$4,778

Law, Order and Public Safety: The fourth instalment of the DFES Operating Grant was received in April as per the Annual Budget (\$10,516).

Operating Expenditure: Total operating expenditure is 73% of the Annual Budget.

Capital Expenditure: Total Capital Expenditure (\$1,967,650) is 68% of the Annual Budget (\$2,892,095).

Land and Buildings	\$1,023,425	The Shire Office, Senior Citizens Homes Project, 4 Slocum St and 59 Flint St are still in progress as of April 2017. The Railway Station, Bush Fire Truck Shed, Tennis Club, Recreation Centre, Medical Centre, Railway Barracks, 53 Piesse St, 1 Slocum St, Lady Novar and 51 Flint St are complete for 2016/17.
Plant and Property	\$374,041	All plant and equipment projects are completed for 2016/17.
Roadworks	\$378,726	Tammin/Wyalkatchem Rd, Lewis Rd, Wallambin Rd, Elsegood Rd, Nembudding South Rd and Wyalkatchem/Koorda Rd are all in progress as at April 2017. Wyalkatchem North Rd, Parsons Rd, Ross Rd and Yorkrakine West Rd are complete as of April 2017.
Other Infrastructure	\$65,649	Cunderdin-Wyalkatchem Rd culverts and the swimming pool are in progress as of April 2017. Admin Park, Pioneer Park and the airport are complete as of April 2017.
Transfers to Reserves	\$36,847	

Net Assets: Net Current Assets as at 30 April 2017 amounts to \$878,139. This is in the majority comprised of Municipal funds (\$827,157).

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: 3451

Moved: Cr Butt Seconded: Cr Gamble

That Council resolve the following:

- 1. Receive the Statement of Financial Activity for the period ended 30 April 2017.**

Vote: 7/0

Shire of Wyalkatchem
MONTHLY FINANCIAL REPORT
For the Period Ended 30 April 2017

TABLE OF CONTENTS

Statement of Financial Activity

Note 1

Note 2

Note 3

Note 4

Note 5

Note 6

Note 7

Note 8

Note 9

Note 10

Note 11

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

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 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		7,100	7,100	7,701	602	7.8%	
General Purpose Funding		1,077,400	832,833	825,059	(7,775)	(0.9%)	
Law, Order and Public Safety		42,035	35,029	37,214	2,185	5.9%	
Health		51,273	36,228	33,147	(3,080)	(9.3%)	
Education and Welfare		0	0	0	0		
Housing		130,831	109,026	109,761	735	0.7%	
Community Amenities		114,138	110,115	112,496	2,381	2.1%	
Recreation and Culture		40,684	33,903	37,466	3,562	9.5%	
Transport		525,536	422,947	418,420	(4,526)	(1.1%)	
Economic Services		15,410	12,842	15,246	2,405	15.8%	
Other Property and Services		18,000	15,000	81,405	66,405	81.6%	▲
Total (Excluding Rates)		2,022,407	1,615,022	1,677,916	62,894	3.7%	
Operating Expense							
Governance		(277,135)	(212,946)	(198,868)	14,078	7.1%	
General Purpose Funding		(60,120)	(47,100)	(42,898)	4,202	9.8%	
Law, Order and Public Safety		(100,981)	(84,151)	(78,499)	5,651	7.2%	
Health		(308,233)	(256,861)	(225,609)	31,252	13.9%	▼
Education and Welfare		(9,489)	(7,908)	(11,809)	(3,902)	(33.0%)	
Housing		(250,010)	(197,342)	(187,595)	9,746	5.2%	
Community Amenities		(207,021)	(172,518)	(168,623)	3,895	2.3%	
Recreation and Culture		(666,738)	(544,615)	(535,018)	9,597	1.8%	
Transport		(1,604,179)	(1,186,816)	(1,151,882)	34,934	3.0%	
Economic Services		(93,665)	(78,054)	(76,465)	1,589	2.1%	
Other Property and Services		(16,164)	(13,470)	51,286	64,756	(126.3%)	
Total		(3,593,735)	(2,801,779)	(2,625,980)	175,799		
Funding Balance Adjustment							
Add back Depreciation		1,049,519	874,599	898,231	23,632	2.6%	
Adjust (Profit)/Loss on Asset Disposal Movement in Deferred Pensional Rates (Non-Current)	10	16,164	(63,310)	(63,310)	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)		(505,645)	(375,468)	(113,143)	262,325		
Capital Revenues							
Proceeds from Disposal of Assets	10	71,455	71,455	71,455	0	0.0%	
Non-Operating Grants		845,859	606,365	606,365	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		12,169	10,079	10,079	0	0.0%	
Transfer from Reserves	9	1,082,988	813,300	813,300	0	0.0%	
Total		2,012,471	1,501,199	1,501,199	0		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(1,140,058)	(1,023,425)	(1,023,425)	0	0.0%	
Plant and Equipment	10	(373,819)	(374,041)	(374,041)	0	0.0%	
Furniture and Equipment	10	0	0	0	0		
Infrastructure Assets - Roads	10	(730,120)	(378,726)	(378,726)	0	0.0%	
Infrastructure Assets - Other	10	(197,535)	(65,649)	(65,649)	0	0.0%	
Purchase of Investments				0	0		
Repayment of Debentures		(101,502)	(76,251)	(76,251)	0	0.0%	
Advances to Community Groups				0	0		
Transfer to Reserves	9	(349,061)	(49,559)	(49,559)	0	0.0%	
Total		(2,892,095)	(1,967,650)	(1,967,650)	0		
Net Capital		(879,624)	(466,451)	(466,451)	0		
Total Net Operating + Capital		(1,385,269)	(841,919)	(579,594)	262,325		
Rate Revenue		1,142,763	1,142,763	1,142,542	(221)	(0.0%)	
Opening Funding Surplus(Deficit)		315,191	315,191	315,191	(0)	(0.0%)	
Closing Funding Surplus(Deficit)	3	72,685	616,035	878,139	262,104	29.8%	

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 30 April 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	\$ 1,672,224	\$ 1,308,203	\$ 1,291,446	\$ (16,757)	(1.3%)	
Profit on Asset Disposal	10	0	0	65,000	65,000	100.0%	▲
Fees and Charges		293,171	259,309	266,321	7,012	2.6%	
Interest Earnings		57,012	47,510	55,149	7,639	13.9%	
Other Revenue		0	0	0	0		
Total (Excluding Rates)		2,022,407	1,615,022	1,677,916	62,894		
Operating Expense							
Employee Costs		(964,935)	(804,113)	(752,283)	51,829	6.9%	
Materials and Contracts		(1,281,019)	(895,516)	(720,694)	174,822	24.3%	▼
Utilities Charges		(136,178)	(113,482)	(113,973)	(491)	(0.4%)	
Depreciation (Non-Current Assets)		(1,049,519)	(874,599)	(898,231)	(23,632)	(2.6%)	
Interest Expenses		(21,603)	(18,003)	(14,404)	3,598	25.0%	
Insurance Expenses		(124,317)	(103,598)	(124,705)	(21,108)	(16.9%)	
Loss on Asset Disposal	10	(16,164)	(13,470)	(1,690)	11,780	697.0%	
Other Expenditure		0	0	0	0		
Total		(3,593,735)	(2,822,779)	(2,625,980)	196,799		
Funding Balance Adjustment							
Add Back Depreciation		1,049,519	874,599	898,231	23,632	2.6%	
Adjust (Profit)/Loss on Asset Disposal	10	16,164	(63,310)	(63,310)	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)		(505,645)	(396,468)	(113,143)	283,325		
Capital Revenues							
Grants, Subsidies and Contributions	8	845,859	606,365	606,365	0	0.0%	
Proceeds from Disposal of Assets	10	71,455	71,455	71,455	0	0.0%	
Proceeds from New Debentures					0		
Proceeds from Sale of Investments					0		
Proceeds from Advances					0		
Self-Supporting Loan Principal		12,169	10,079	10,079	0	0.0%	
Transfer from Reserves	9	1,082,988	813,300	813,300	0	0.0%	
Total		2,012,471	1,501,199	1,501,199	0		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(1,140,058)	(1,023,425)	(1,023,425)	0	0.0%	
Plant and Equipment	10	(373,819)	(374,041)	(374,041)	0	0.0%	
Furniture and Equipment	10	0	0	0	0		
Infrastructure Assets - Roads	10	(730,120)	(378,726)	(378,726)	0	0.0%	
Infrastructure Assets - Other	10	(197,535)	(65,649)	(65,649)	0	0.0%	
Purchase of Investments			0	0	0		
Repayment of Debentures		(101,502)	(76,251)	(76,251)	0	0.0%	
Advances to Community Groups					0		
Transfer to Reserves	9	(349,061)	(49,559)	(49,559)	0	0.0%	
Total		(2,892,095)	(1,967,650)	(1,967,650)	0		
Net Capital		(879,624)	(466,451)	(466,451)	0		
Total Net Operating + Capital		(1,385,269)	(862,919)	(579,594)	283,325		
Rate Revenue		1,142,763	1,142,763	1,142,542	(221)	(0.0%)	
Opening Funding Surplus(Deficit)		315,191	315,191	315,191	(0)	(0.0%)	
Closing Funding Surplus(Deficit)	3	72,685	595,035	878,139	283,104	32.2%	

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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 30 April 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

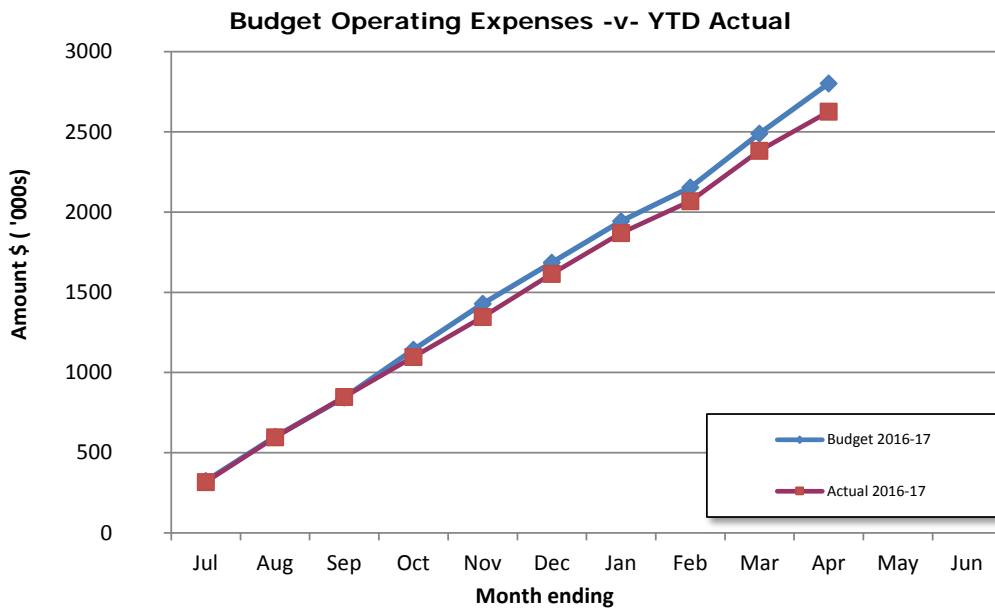
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

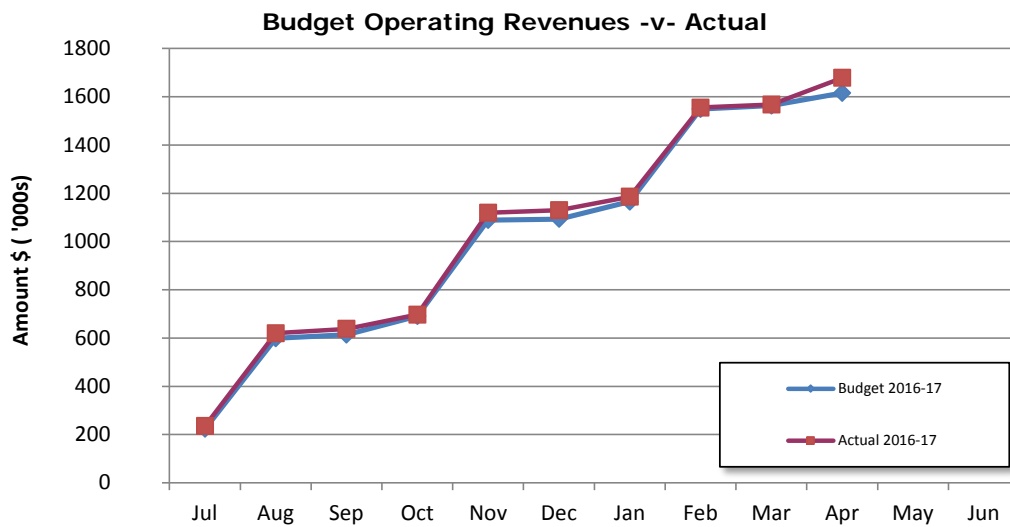
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



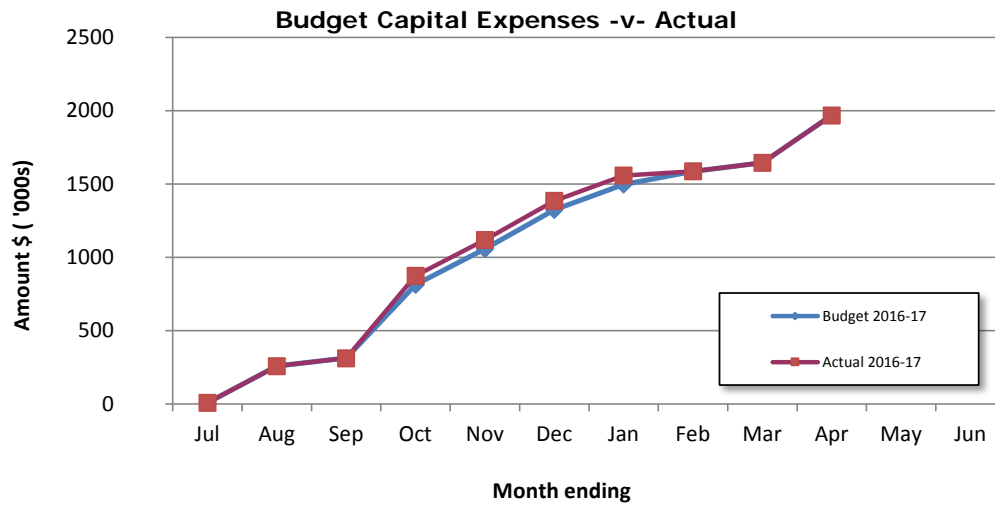
Comments/Notes - Operating Expenses



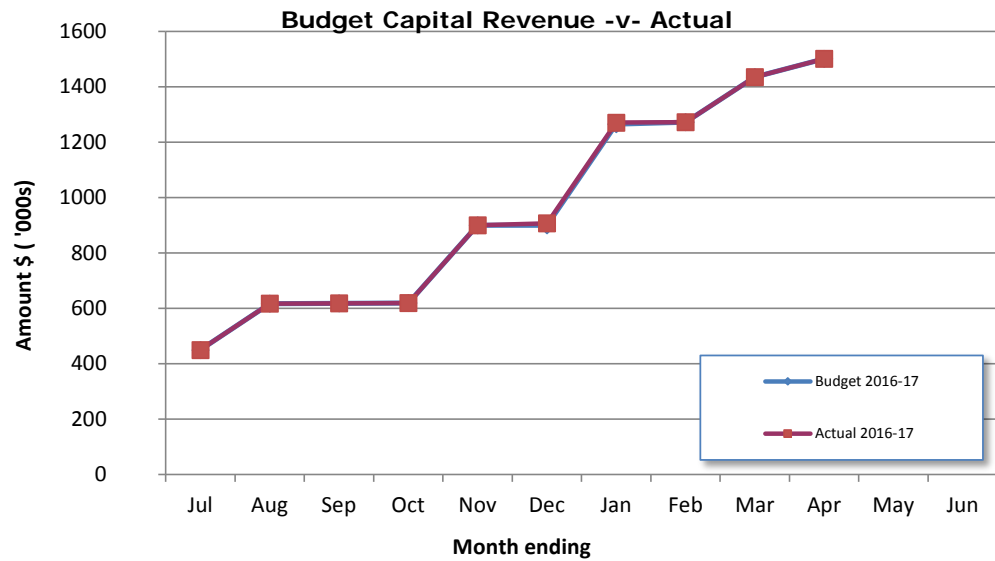
Comments/Notes - Operating Revenues

**Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017**

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

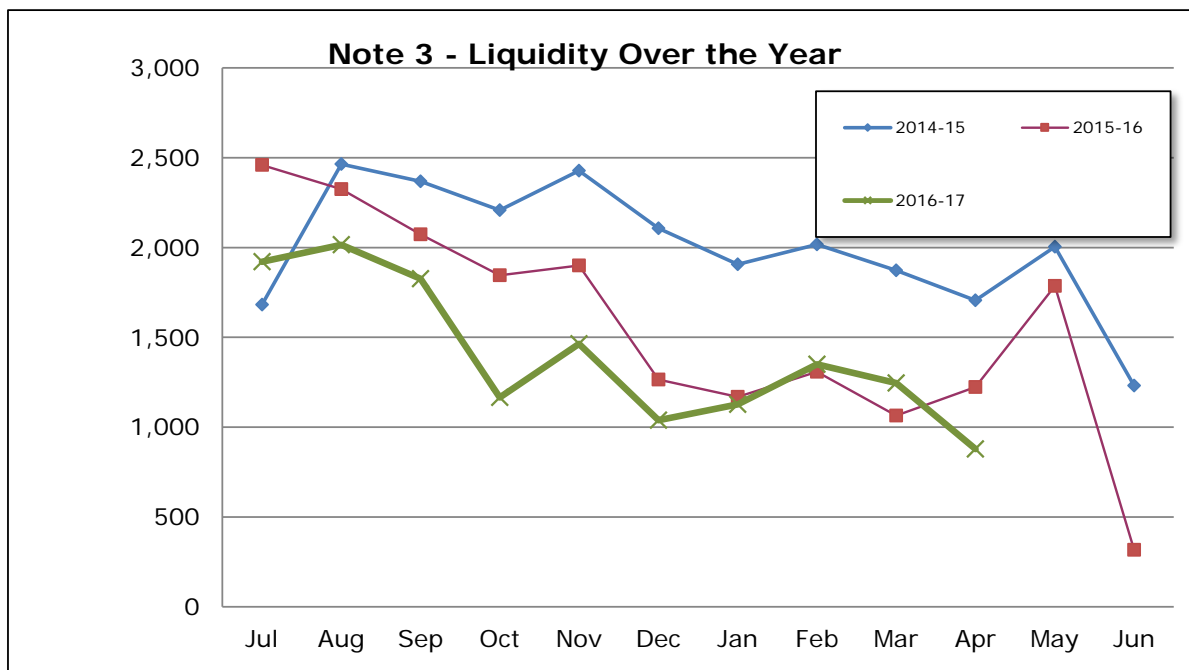


Comments/Notes - Capital Revenues

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)			
2016-17			
Note	This Month	Last Month	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash Unrestricted	827,157	1,174,763	675,268
Cash Restricted	2,034,356	2,021,645	1,584,380
Investments			
Receivables - Rates and Rubbish	27,176	31,590	25,201
Receivables -Other	11,148	2,647	18,816
Inventories	131,204	126,591	117,175
	3,031,041	3,357,236	2,420,840
Less: Current Liabilities			
Payables	(47,757)	(18,658)	(40,999)
Current Employee Benefits Provision	(70,788)	(70,788)	(66,808)
	(118,545)	(89,445)	(107,807)
Less: Cash Restricted	(2,034,356)	(2,021,645)	(1,584,380)
Net Current Funding Position	878,139	1,246,146	728,653



Comments - Net Current Funding Position

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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%	829,607				829,607	NAB	Call
At Call - Working	0.01%			13,303		13,303	NAB	Call
(b) Term Deposits								
Reserves	2.20%		2,034,356			2,034,356	NAB	26/06/2017
(c) Investments								
Total		829,607	2,034,356	13,303	0	2,877,266		

Comments/Notes - Investments

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.1 OPERATING REVENUE (EXCLUDING RATES)					
5.1.1 GOVERNANCE					
5.1.2 GENERAL PURPOSE FUNDING					
I032069 Other Miscellaneous Grants	3,500	3,500	4,500	1,000	A grant for Youth Week 2017 was approved after the budget review was adopted
5.1.3 LAW ORDER AND PUBLIC SAFETY					
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					
5.1.9 TRANSPORT					
5.1.10 ECONOMIC SERVICES					
I133005 Building Licence	4,000	3,333	4,136	803	A grant for Youth Week 2017 was approved after the budget review was adopted
I135203 Railway Barracks Fees	10,000	8,333	9,958	1,625	Barracks income was estimated this financial year, it has been slightly higher than anticipated
5.1.11 OTHER PROPERTY AND SERVICES					
I146010 Profit from Sale of Assets	0	0	65,000	65,000	The Komatsu FEL was traded in in April 2017, this was budgeted but the journal hasn't been completed as of yet due to timing. This will be done in May
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					
E073425 Other Community Health Expenses	25,421	25,421	350	(25,071)	The budgeted allocation for a community well being project has not been completed as of yet due to both time and not having a project identified. Staff will still try and complete in May
5.2.5 EDUCATION AND WELFARE					
E082298 Depreciation	(1,489)	(1,241)	(3,214)	(1,973)	Depreciation is increased due to the addition of the new independent living units
5.2.6 HOUSING					
5.2.7 COMMUNITY AMENITIES					
5.2.8 RECREATION AND CULTURE					
5.2.9 TRANSPORT					
5.2.10 ECONOMIC SERVICES					
5.2.11 OTHER PROPERTY AND SERVICES					
E143 Works Overheads	0	0	(61,897)	(61,897)	Overheads are overallocated currently, meaning that the overhead rate may be to high. A journal will be raised in May to balance this out.
5.3 CAPITAL REVENUE					
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)					

Shire of Wyalkatchem
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.4 CAPITAL EXPENSES					
5.4.1 LAND HELD FOR RESALE					
5.4.2 LAND AND BUILDINGS					
C970204 1 Slocum St	5,000	5,000	2,930	(2,070)	No further works have been required at 1 Slocum St, it will not be completed to allow for required works at Lady Novar
C970207 53 Plesse St	5,000	5,000	2,801	(2,199)	No further works have been required at 53 Plesse St, it will not be completed to allow for required works at Lady Novar
C970214 Lady Novar	6,000	6,000	17,144	11,144	Urgent works such as painting, two vinyl floor coverings and retilling the toilet were required to get the property to standard for the new EHO.
Town Hall	5,000	5,000	0	(5,000)	This was a contingency for the hall and has not been required, it will not be completed to allow for required works at Lady Novar
5.4.3 PLANT AND EQUIPMENT					
5.4.4 FURNITURE AND EQUIPMENT					
5.4.5 INFRASTRUCTURE ASSETS - ROADS					
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					
5.5.2 OPENING FUNDING SURPLUS/(DEFICIT)					
5.5.3 DEPRECIATION					

Shire of Wyalkatchem
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 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 30 April 2017

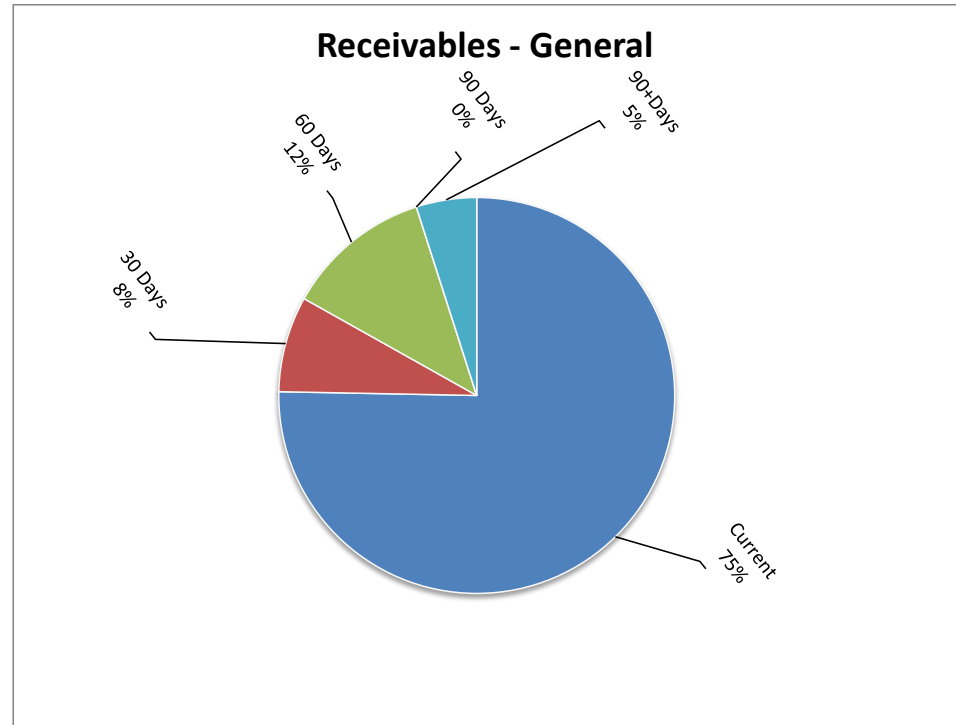
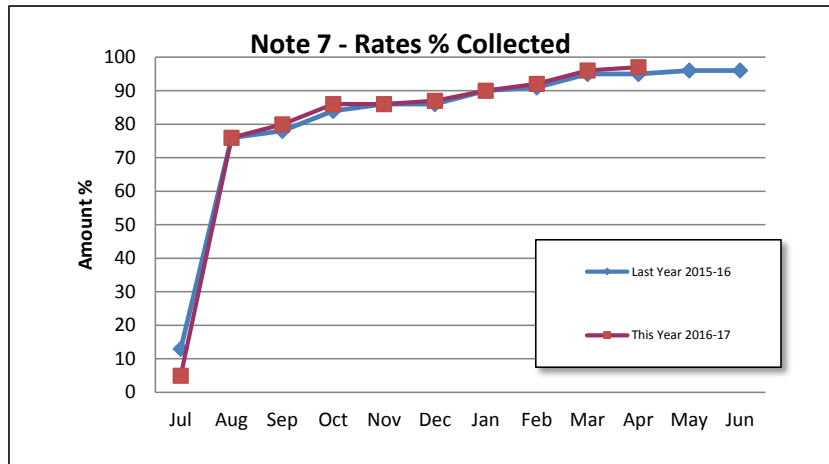
Note 7: RECEIVABLES

Receivables - Rates and Rubbish

	Current 2016-17	Previous 2015-16	Total
	\$	\$	\$
Opening Arrears Previous Years		14,726	14,726
Rates Levied this year	1,341,949	0	1,341,949
Interim Rates	568		568
Rates in Advance (Pre-Paid)	(29,301)	0	(29,301)
Instalment Fees	4,269	0	4,269
Administration/Legal Fees	1,324	0	1,324
Interest	1,925	0	1,925
Less Discount/Concessions/Write off	(18,677)	0	(18,677)
Less Collections to date	(1,277,259)	(12,351)	(1,289,610)
Equals Current Outstanding	24,801	2,375	27,176
Ex-Gratia Rates	7,724		7,724
Net Rates Collectable	(7,724)		27,176
% Collected			96.57%

Receivables - General	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
	8,395	873	1,330	0	550
Total Outstanding					11,148

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 30 April 2017

Note 8: GRANTS AND CONTRIBUTIONS

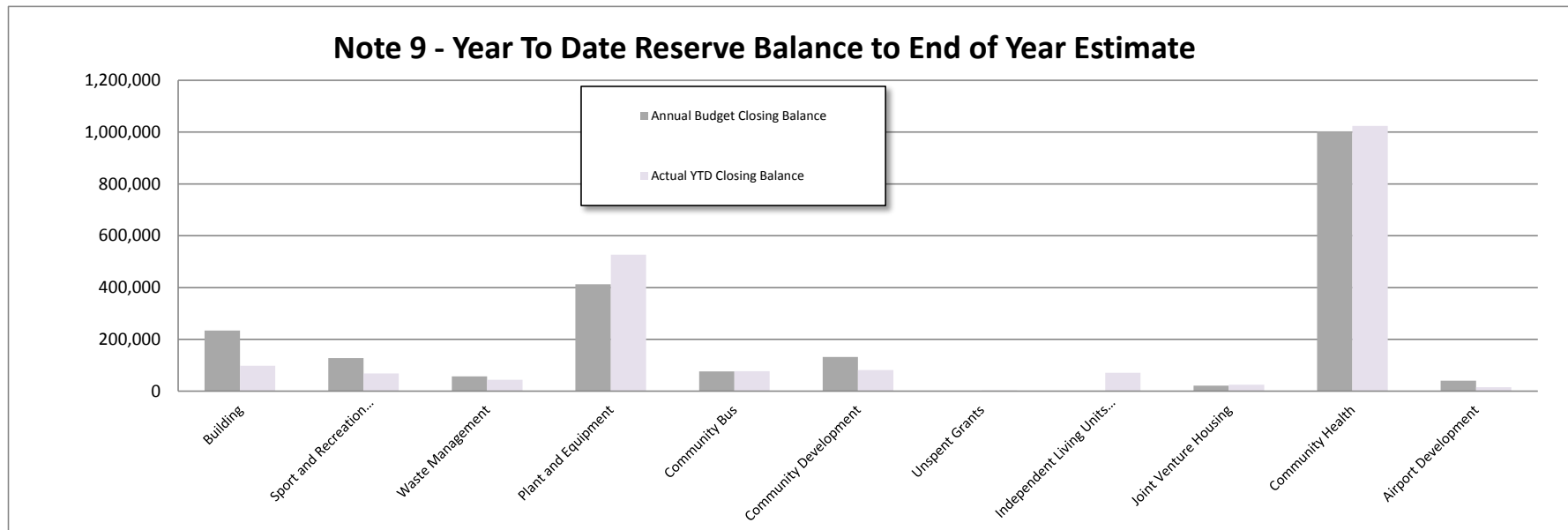
Program/Details GL	Provider	Approval Yes No	2016-17 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status		Estimated Receival Dates
						Received	Not Received	
		(Yes/No)	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING								
Financial Assistance Grant	State Government	Yes	996,465	5,115	1,001,580	751,185	250,395	Quarterly - May
Contribution from Senior Citizens Homes	Senior Citizens Homes Trust	Yes	45,455		45,455	45,455	0	
Healthway Sponsorship	Healthway	Yes	0	2,000	2,000	2,000	0	
Road Safety Community Grant	Road Safety Commission	Yes	0	1,000	1,000	1,000	0	
Bike Week 2017	Department of Transport	Yes	0	500	500	500	0	
Youth Week 2017	Department of Local Govt	Yes	0		0	1,000	(1,000)	
GOVERNANCE								
Reimbursements - Miscellaneous	Various		2,000	5,000	7,000	7,638	(638)	
LAW, ORDER, PUBLIC SAFETY								
DFES Operating Grant	DFES	No	33,262	3,073	36,335	31,548	4,788	First instalment for 2016/17 pre-paid, remainder in 4 instalments
HEALTH								
Medical Centre Contribution	Shire of Koorda	Yes	51,273		51,273	33,147	18,126	Quarterly - Jun
COMMUNITY AMENITIES								
RECREATION AND CULTURE								
Swimming Pool Grant	Department of Sport & Rec	No	34,000	(2,000)	32,000	32,000	0	
TRANSPORT								
Financial Assistance Grant	State Government	Yes	424,917	(1,458)	423,459	317,594	105,865	Quarterly - Feb, May
Main Roads Direct Grant	Main Roads WA	Yes	96,670	3,988	100,658	100,658	0	
Street Lighting Subsidy	Main Roads WA	Yes	1,419		1,419	0	1,419	May 2017
Regional Road Group	Main Roads WA	Yes	388,396	(57,926)	330,470	119,712	210,758	60% on completion of projects
Roads to Recovery	Dept of Transport	Yes	561,899	(91,965)	469,934	441,199	28,735	Quarterly - Feb, Apr
OTHER PROPERTY & SERVICES								
Diesel Fuel Rebate	Australian Taxation Office	Yes	10,000	5,000	15,000	13,176	1,824	Monthly
TOTALS			2,645,756	(127,673)	2,518,083	1,897,811	620,272	

Comments - Grants and Contributions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	\$ 96,201	\$ 2,983	\$ 2,092	\$ 135,000	\$				\$ 234,184	\$ 98,293
Sport and Recreation Facilities	67,195	1,628	1,461	59,000					127,823	68,656
Waste Management	42,954	727	934	13,405					57,086	43,888
Plant and Equipment	515,861	6,656	11,216	0		(110,000)			412,517	527,076
Community Bus	75,365	972	1,639	0					76,337	77,003
Community Development	80,000	1,871	1,739	65,000		(15,000)			131,871	81,739
Unspent Grants	11,177	144	188	0		(11,321)	(8,754)		0	2,611
Independent Living Units project	867,848	11,198	7,648	0		(879,046)	(804,545)		0	70,950
Joint Venture Housing	24,337	373	529	4,588		(7,900)			21,398	24,866
Community Health	1,002,160	20,000	21,788	0		(20,000)			1,002,160	1,023,948
Airport Development	15,000	516	326	25,000					40,516	15,326
	2,798,098	47,068	49,559	301,993	0	(1,043,267)	(813,300)		2,103,892	2,034,356



Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget Replacement			
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
8,400	(255)	65,000 6,455	65,000 (1,690)	Other Property and Services Komatsu Front End Loader Side Tipper trailer	318,182 0	292,000 61,177	(26,182) 61,177	▼ ▲
8,400	(255)	71,455	63,310	Totals	318,182	353,177	34,995	

Comments - Capital Disposal

Contributions Information					Summary Acquisitions	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$	\$
0	0	0	0	0	Property, Plant & Equipment			
200,124	54,077	886,946	0	1,141,147	Land for Resale	0	0	0
264,455	0	182,727	0	447,182	Land and Buildings	1,141,147	1,023,425	(117,722)
0	0	0	0	0	Plant & Property	373,819	374,041	222
					Furniture & Equipment	0	0	0
					Infrastructure			
8,123	721,994	0	0	730,117	Roadworks	730,117	378,726	(351,391)
0	94,734	0	0	94,734	Drainage	94,734	21,430	(73,304)
0	0	0	0	0	Bridges	0	0	0
0	0	0	0	0	Footpath & Cycleways	0	0	0
21,062	0	0	0	21,062	Parks, Gardens & Reserves	21,062	15,782	(5,280)
10,000	0	0	0	10,000	Airports	10,000	12,500	2,500
0	0	0	0	0	Sewerage	0	0	0
0	0	0	0	25,000	Other Infrastructure	25,000	15,937	(9,063)
503,764	870,805	1,069,673	0	2,469,242	Totals	2,395,879	1,841,840	(554,039)

Comments - Capital Acquisitions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

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

Contributions					Land & Buildings	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	\$	
42,982				42,982	Governance			
25,000				25,000	Shire Office	42,982	32,625	(10,357) ▼
					Council Chambers	25,000	0	(25,000) ▼
					Law, Order and Public Safety			
13,159				13,159	Bush Fire Truck Shed	13,159	13,159	(0)
17,500				17,500	Health			
					Medical Centre	17,500	17,532	32
	45,455	879,046		924,501	Education and Welfare			
					Senior Citizens Homes Project	924,501	846,342	(78,159)
5,000				5,000	Aged Friendly Communities	5,000	0	(5,000)
					Housing			
5,000				5,000	1 Slocum St	5,000	2,930	(2,070) ▼
6,880				6,880	4 Slocum St	6,880	5,491	(1,389) ▼
8,791				8,791	51 Flint St	8,791	8,791	(0)
5,000				5,000	53 Piesse St	5,000	2,081	(2,920) ▼
		7,900		7,900	59 Flint St	7,900	8,465	565 ▲
6,000				6,000	Lady Novar	6,000	17,144	11,144
					Recreation and Culture			
5,000				5,000	Town Hall	5,000	0	(5,000) ▼
16,089	8,622			24,711	Recreation Centre	24,711	24,711	(0)
23,263				23,263	Tennis Club	23,263	23,263	0
					Economic Services			
14,460				14,460	Railway Station	14,460	13,991	(469)
6,000				6,000	Railway Barracks	6,000	6,900	900
200,124	54,077	886,946	0	1,141,147	Totals	1,141,147	1,023,425	(117,722)

Contributions					Plant & Equipment	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
20,000				20,000	Transport			
135,455		182,727		318,182	Turf Roller	20,864	20,864	(0) ▼
25,000				25,000	Front End Loader	291,778	292,000	222 ▲
84,000				84,000	Two way radio	0	0	0
					Side Tipper	61,177	61,177	0
264,455	0	182,727	0	447,182	Totals	373,819	374,041	222

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Roads	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
	46,787			46,787	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	46,787	160	(46,627) ▼
8,123	169,952			178,075	Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)	178,075	51,496	(126,579) ▼
	112,761			112,761	Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)	112,761	14,958	(97,803) ▼
	94,445			94,445	Nembudding Sth Rd - SLK 2.65 - 4.00 & 17.64 - 19.64 (3.35 km) - Seal / Reseal with 10mm cutback bitumen seal	94,445	61,780	(32,665) ▼
	66,057			66,057	Wyalkatchem North Rd - SLK 0.00 - 2.41 (2.41 km) - Seal / Reseal with 10mm cutback bitumen seal	66,057	61,319	(4,738) ▼
	36,821			36,821	Parsons Rd - SLK 15.53 - 16.18 (0.65 km) - Clear verges to Widen and Gravel Sheet, and clean out side drains and construct extra to prevent further water erosion of road section.	36,821	36,821	(0) ▼
	0			0	Shiells Rd - SLK 0.3 - 3.3 (3.0 km) - Clear verges to Widen and Gravel Sheet	0	0	0
	67,803			67,803	Yorkrakine West Rd - SLK 4.01 - 6.48 (2.47 km) - Shoulder Reconditioning to widen carriageway from 7.2m to 10.0m width	67,803	67,803	(0) ▼
	0			0	Swan St - SLK 0.00 - 0.72 (0.72 km) - Seal 11.2m wide primerseal with 10mm cutback bitumen seal	0	0	0
	30,735			30,735	Elsegood Rd - SLK 1.65 - 2.78 (1.13 km) - Seal 3.6 m wide seal with 2 coat (14 & 7m) PMB Seal.	30,735	7,897	(22,838) ▼
	20,026			20,026	Wallambin Rd - SLK 9.63 - 10.13 (0.5 km) - Seal 4.9 m wide seal with 2 coat (14 & 7m) PMB Seal.	20,026	9,998	(10,028) ▼
	28,735			28,735	Lewis Rd - SLK 3.70 - 4.70 (1.0 km) - Seal 3.7 m wide seal with 2 coat (14 & 7m) PMB Seal.	28,735	24,217	(4,518) ▼
	12,000			12,000	R2R Scott St	12,000	6,406	(5,594) ▼
	33,459			33,459	Ross Rd	33,459	33,459	(0) ▼
	2,413			2,413	Divers Rd	2,413	2,413	0 ▲
8,123	721,994	0	0	730,117	Totals	730,117	378,726	(351,391)

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

	94,734			94,734	Cunderdin / Wyalkatchem Rd - Replace 3 barrel 600 H x 1200 W RCBC Culverts at SLK 16.88 & 21.33 each with 6 barrel x diameter 600 HDPE Pipe culverts with rock lined batters and aprons. Construct sidetracks around culverts to install.	94,734	21,430	(73,304)	
				0				0	▼
				0				0	
0	94,734	0	0	94,734	Totals	94,734	21,430	(73,304)	

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

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

Contributions					Parks, Gardens & Reserves	Current Budget This Year		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$		\$	\$	\$
12,900				12,900	Pioneer Park	12,900	7,620	(5,280) ▼
8,162				8,162	Admin Park reticulation, shade sail and sand replacement	8,162	8,162	(0) ▼
				0				0 ▼
21,062	0	0	0	21,062	Totals	21,062	15,782	(5,280)

Contributions					Airports	Current Budget This Year		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$		\$	\$	\$
10,000				10,000	Airport Development	10,000	12,500	2,500 ▲
				0				0
10,000	0	0	0	10,000	Totals	10,000	12,500	2,500

Contributions					Sewerage	Current Budget This Year		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended 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 This Year		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended 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) ▼
					Streetscape	20,000	0	(20,000) ▼
					Swimming Pool	0	15,937	15,937 ▲
25,000	0	0	0	25,000	Totals	25,000	15,937	(9,063)

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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-16	Amount Received	Amount Paid	Closing Balance 30-Apr-17
	\$	\$	\$	\$
REBA Bond Account				
Contract Aquatic	300		(300)	0
Working Account				
Key Deposit	195	15	(15)	195
Interest	1			1
Cleaning Bond	2,700		(2,100)	600
Proceeds of Lot 2 Station St, Korrelocking sale	0	7,045		7,045
Rose & Heritage Festival Committee	0	2,651		2,651
Employee Pay	0	2,810		2,810
	3,196	12,521	(2,415)	13,303

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

SUPPLEMENTARY INFORMATION: INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget	2016/17 Actual	2016/17 Budget	2016/17 Actual	2016/17 Budget	2016/17 Actual	2016/17 Budget	2016/17 Actual
		\$	\$	\$	\$	\$	\$	\$	\$
Housing									
Loan 68 - 43/45 Wilson	184,962	0	0	18,020	18,020	166,942	166,942	12,445	12,444
Loan 71b - GEHA 51/55 Flint	50,063	0	0	50,063	24,812	0	25,251	1,334	886
Recreation & Culture									
Loan 73 - Community Resource Centre Building Project	166,687	0	0	17,784	17,784	148,903	148,903	7,189	7,189
Transport									
Loan 74 - New Holland Tractor	47,477	0	0	15,635	15,635	31,842	31,842	635	635
	449,189	0	0	101,502	76,251	347,687	372,938	21,603	21,155

(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	(1,819)

RECONCILIATION OF BANK ACCOUNTS

Unrestricted Municipal Bank as at 31 March 2017	829,607
Outstanding Deposits	0
Outstanding Payments	(2,750)
Ending Balance	<u>826,857</u>
Trust Working as at 31 March 2017	13,303
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>13,303</u>
Reserve Account as at 31 March 2017	2,034,356
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>2,034,356</u>

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>	
Ahrens, Dorothy	0	222	0	0	0	222	Fortnightly rent invoice
Chheena, Abdur	0	742	0	0	0	742	Rent April 2017
Department of Transport	0	0	0	0	550	550	Bike Week grant, this has been followed up and the person that handles the grant is on extended leave. They told us it would be paid in May 2017.
Guthrie, Kathleen	0	50	0	0	0	50	Dog registration, was paid 03/05/2017
RATE DEBTORS	8	0	0	0	27,168	27,176	Outstanding Rates as at 30 April 2017
Shire of Koorda	8,395	0	0	0	0	8,395	Contribution to Medical Expenses
Trenorden, Claire	0	-316	0	0	0	-316	Electricity paid in advance
Tucker, Anthony	0	0	1,330	0	0	1,330	Bond refund being applied for
Wyalkatchem Districts Club	0	175	0	0	0	175	Invoice for soft drink
TOTAL	<u>8,403</u>	<u>873</u>	<u>1,330</u>	<u>0</u>	<u>27,718</u>	<u>38,324</u>	
	8,395	873	1,330	0	550	11,148	Sundry
	8	0	0	0	27,168	27,176	Rates

**8.2.2 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – PAYMENT LISTINGS
– APRIL 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:	5 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC: 20 April 2017 Council Decision No. 3439
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 of 30 April 2017.

Appendices:

1. Payment Listings as of 30 April 2017;
2. Credit Card Statement for March 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 April 2017	\$376,671
Total Payments April 2016	\$360,402
Variance \$	\$16,269

Variance %	5%
Percentage paid by EFT April 2017	99%
Percentage paid by Cheque April 2017	1%
Percentage of Wyalkatchem based Suppliers April 2017 (excluding wages, bank fees, loan payments and utilities providers)	12%
Percentage of suppliers used where no Wyalkatchem based option is available April 2017	85%
Dollar Value spent with Wyalkatchem based Suppliers April 2017	\$38,917
Trust Account – Working	
No transactions	
Reserve Account	
No transactions	

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 \$376,671 for April 2017.

Strategic Plan/Risk Implications:

There are no strategic implications relative to this item.

Voting Requirements Simple Majority

Council Decision Number: 3452

Moved: CrJones Seconded: Cr Gamble

That Council resolve the following:

- 1. Receive the Payment Listing as of 30 April 2017.**

Vote: 7/0

Type	Date	Num	Name	Description	Amount
A01100 - Cash at Bank					
A01101 - Unrestricted Municipal Bank					
Cheque	03/04/2017	dd030417	Westnet	Internet Access Apr 2017, Email Hosting 190117-190217	-182.21
Bill Pmt -Cheque	03/04/2017	Credit Card	NAB Visa	SENIOR CITIZENS HOMES PROJECT Electricity used during construction, WYLIE FAIR Wristbands, OCC HEALTH Service breathalyser, REFRESHMENTS Afternoon tea for staff farewell, SMS CREDITS x 10,000, LICENCE 1TPS401 trailer	-1,164.49
Cheque	05/04/2017		McCarthy, Tegan	WYLIE FAIR Sand pit toys, oil, soft drink	-204.14
Paycheque	05/04/2017		Salaries and Wages	PPE050417	-25,148.07
Bill Pmt -Cheque	05/04/2017		Big Sky Entertainment - EFT	WYLIE FAIR circus workshops 3hr, Purple People show 1x45min, Evening Fire Show	-5,263.50
Bill Pmt -Cheque	05/04/2017	dd050417	Synergy	ELECTRICITY Terminal Building 190117-170317	-238.00
Cheque	06/04/2017	16830	Shire of Wyalkatchem - Petty Cash	WYLIE FAIR Float	-650.00
Bill Pmt -Cheque	06/04/2017	16831	Wylie News & Lotteries	NEWSPAPERS Jan 2017	-72.30
Bill Pmt -Cheque	06/04/2017		Australia Post - Mail - EFT	POSTAGE February 2017	-237.66
Bill Pmt -Cheque	06/04/2017		Incredible Creatures - EFT	WYLIE FAIR Petting zoo 4hrs	-850.00
Bill Pmt -Cheque	06/04/2017		Macleod Corporation Pty Ltd - EFT	AUDIT Interim Audit for 2016/17	-8,470.00
Bill Pmt -Cheque	06/04/2017		Wheatbelt Face Painting - EFT	WYALKATCHEM FAIR Mascot costume hire x 2 24hrs	-176.00
Bill Pmt -Cheque	06/04/2017		Wyalkatchem Spraying Service - EFT	AIRSTRIP Contract spraying 030417, 050417	-360.00
General Journal	06/04/2017	2608	NAB	NAB Connect Fee. CG	-37.75
Bill Pmt -Cheque	10/04/2017		RPS Australia Pty Ltd - EFT	PROFESSIONAL SERVICES Cost Benefit Analysis BBRF application	-5,500.00
Bill Pmt -Cheque	10/04/2017		Liebherr-Australia Pty Ltd - EFT	LIEBHERR FRONT END LOADER L550 XPower Stage 1V/Tier 4f 90% balance net of trade in for Komatsu FEL	-211,500.00
Bill Pmt -Cheque	10/04/2017	dd100417	Telstra	TELEPHONE Landlines 170317-160417	-680.50
Bill Pmt -Cheque	12/04/2017		Central Second Hand - EFT	ADMIN OFFICE Supply of new whiteboard, 1800 x 1200mm with mobile pedestal	-607.75
Bill Pmt -Cheque	12/04/2017		EcoJarrah - EFT	PARKS & GARDENS Pine bark mulch delivered to Wyalkatchem	-2,750.00
Bill Pmt -Cheque	12/04/2017		Five Rivers Plumbing - EFT	SWIMMING POOL Leaking toilets and grates	-447.67
Bill Pmt -Cheque	12/04/2017		Not Too Dusty Plant Hire - EFT	MAINTENANCE GRADING Water Truck Dry Hire 030417-050417	-1,402.50
Bill Pmt -Cheque	13/04/2017	dd130417	Water Corporation.	SERVICE CHARGES Standpipe Depierres Rd 010317-300417	-39.48
Cheque	18/04/2017	dd180417	Foxtel	57 FLINT ST Doctors House Foxtel	-152.00
Paycheque	19/04/2017		Salaries and Wages	PPE190417	-24,250.13
Bill Pmt -Cheque	19/04/2017	dd190417	Water Corporation.	WATER USAGE Standpipes 250117-270317, SERVICE CHARGES Standpipes 010317-300417	-550.27
Cheque	21/04/2017		McCarthy, Tegan	WYLIE FAIR Diesel for generator	-40.12
Bill Pmt -Cheque	21/04/2017		Avon Computech - EFT	COMPUTERS Phone support 110417 to fix issue with switch	-125.00
Bill Pmt -Cheque	21/04/2017		Avon Paper Shred - EFT	RECORDS MANAGEMENT Empty shredding bins	-154.00
Bill Pmt -Cheque	21/04/2017		Avon Valley Glass - EFT	ADMIN OFFICE Council Chambers blinds x 4 including returns, 2 SLOCUM ST Blinds as per quote	-6,060.05
Bill Pmt -Cheque	21/04/2017		BA & VM Brookes - EFT	TAMMIN WYALKATCHEM RD Water tanker hire 160317, 170317, 240317, R2R LEWIS RD Road train hire 200317-230317	-8,010.75
Bill Pmt -Cheque	21/04/2017		Brendon Wilkes Electrical - EFT	55 FLINT ST Repair blown off ducting in ceiling	-258.50
Bill Pmt -Cheque	21/04/2017		Courier Australia - EFT	FREIGHT Works Parts March and April 2017	-191.23
Bill Pmt -Cheque	21/04/2017		Dowerin Engineering Works - EFT	BUSH FIRE TRUCK SHED Mesh	-329.24
Bill Pmt -Cheque	21/04/2017		Gary's Painting Service - EFT	LADY NOVAR 10 HONOUR AVE Painting laundry, replaced ceilings and walls	-4,950.00
Bill Pmt -Cheque	21/04/2017		JK Williams - EFT	DEPOT Ring fastners-box of 1000, BARRACKS Plastic Tubs for Storage of Blankets, Bed Linen (Mattress Protectors), 4 SLOCUM ST Downpipe, URBAN STREETS Spray Paint, BARRACKS Smoke Alarm Batteries, Garden Hose and Spray Gun	-1,281.25
Bill Pmt -Cheque	21/04/2017		Koorda Community Resource Centre - EFT	ADVERTISING Wyalkatchem Fair half page black and white 210317, 280317	-30.00
Bill Pmt -Cheque	21/04/2017		Landgate - EFT	VALUATION Land enquiry x 2	-24.85
Bill Pmt -Cheque	21/04/2017		Liebherr-Australia Pty Ltd - EFT	LIEBHERR FRONT END LOADER Fitted Loadrite 2180 weigh scales	-9,900.00

Bill Pmt -Cheque	21/04/2017		Palmer Plumbing - EFT	REC CENTRE Clean overflowing drains	-346.50
Bill Pmt -Cheque	21/04/2017		Petchell Mechanical - EFT	PLANT PARTS Toro Battery, WM017, WM216 Rotating beacon, REPAIRS WM005 Investigate and repair controller problem, MAINTENANCE WM003 Service 45,000km, WM015 Investigate and repair air leak, Nalkain Loan Fast Attack Repair fuel cap that was unable to be opened	-2,428.45
Bill Pmt -Cheque	21/04/2017		Ross's Diesel Service - EFT	PLANT PARTS WM015 Elbow	-28.77
Bill Pmt -Cheque	21/04/2017		T & E Services Pty Ltd - EFT	MEDICAL SERVICES April & May 2017	-27,500.00
Bill Pmt -Cheque	21/04/2017		The WA Music Industry Assoc - EFT	PUBLIC RELATIONS Wheatbelt Touring Circuit - Mar 2017	-660.00
Bill Pmt -Cheque	21/04/2017		WA Contract Ranger Services - EFT	ANIMAL CONTROL Visits 220317, 270317, 120417	-934.99
Bill Pmt -Cheque	21/04/2017		Wheatbelt Safetywear - EFT	PROTECTIVE CLOTHING Squinchers Electrolyte 50pk, Ear Plugs 200box	-128.00
Bill Pmt -Cheque	21/04/2017	dd210417	Telstra	TELEPHONE Mobiles 020417-010517	-233.51
Cheque	24/04/2017	16832	Wyalkatchem Golf Club	COMMUNITY GRANT 90th anniversary celebrations	-1,000.00
Cheque	24/04/2017	16833	Wyalkatchem Men's Shed - EFT	COMMUNITY GRANT Recurrent insurance	-1,000.00
Cheque	24/04/2017	16834	Wyalkatchem Senior Leisure Group	COMMUNITY GRANT Community support	-1,000.00
Cheque	24/04/2017	16835	Wyalkatchem Hockey Club - EFT	COMMUNITY GRANT Umpiring fees 2017	-750.00
Bill Pmt -Cheque	24/04/2017	dd240417	Synergy	ELECTRICITY Street Lights 070317-030417	-1,956.10
Bill Pmt -Cheque	24/04/2017	dd240417	Water Corporation.	SERVICE CHARGES Houses 010317-300417	-1,708.03
Bill Pmt -Cheque	27/04/2017		Avon Waste - EFT	BINS March 2017 - 324 x 4 weeks, 12 street x 4 weeks, RECYCLING Service bins x 7 240317	-4,140.82
Bill Pmt -Cheque	27/04/2017		Dowerin Engineering Works - EFT	DEPOT Gates 2.2mx2.2m with barbed wire, REPAIRS WM015 Chassis	-1,902.14
Bill Pmt -Cheque	27/04/2017		Lock Stock & Farrell Locksmith - EFT	REC CENTRE Barrel for security flyscreen in kitchen	-121.20
Bill Pmt -Cheque	27/04/2017		Staples Australia - EFT	CLEANING Domestos 5L, Cobweb broom, Dustpan and brush, Oven cleaner, Superwipes Roll, STATIONERY C4 Envelopes Bx, AA lithium batteries, AA batteries 10pk, REC CENTRE Mop bucket, mop head, mop handle, STATIONERY Whiteboard markers, Permanent markers, CLEANING Superwipes roll	-386.19
Bill Pmt -Cheque	27/04/2017		WA Local Government Assoc - EFT	TRAINING Making Local Laws McDonald, Local Government Act Advanced McDonald, Effective Supervision Part 1 Trenorden, Working in emergency management McDonald, ELECTED MEMBER TRAINING Asset management Jones, Gamble, Understanding financial reports and budgets Holdsworth	-2,546.00
Bill Pmt -Cheque	27/04/2017		Westarp - EFT	ADMIN PARK Repair of shade sail	-825.00
Bill Pmt -Cheque	27/04/2017		Wyalkatchem Hotel - EFT	REFRESHMENTS Drinks 060417, NEWROC Executive Meeting 240417 Light lunch for 15 people, WYLIE FAIR Accommodation for evening performers 080417	-410.00
Bill Pmt -Cheque	27/04/2017		Wyalkatchem Spraying Service - EFT	ROADSIDE SPRAYING RURAL Koorda Rd for suckers	-1,280.00
Bill Pmt -Cheque	27/04/2017		Wyalkatchem Tyre Service - EFT	TYRES WM000 x 3, WM012 Repair	-828.00
General Journal	28/04/2017	2611	NAB	Account Keeping Fee	-26.30
General Journal	28/04/2017	2612	NAB	Merchant Fees	-52.60
Bill Pmt -Cheque	28/04/2017	dd280417	Water Corporation.	WATER USAGE Shire Houses 080217-070417	-2,189.22
Total A01101 - Unrestricted Municipal Bank					-376,671.23

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

I hereby certify that the Schedule of Accounts paid was submitted to Council on Thursday, 18 May 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.

Ian McCabe, Chief Executive Officer

CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts paid was submitted to the Council on Thursday, 18 May 2017 for information pursuant to Section 6.8(2)(b) of the Local Government Act 1995.

Cr Quentin Davies, Chairman



Statement for
NAB Business Visa
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 13 10 12 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 within Australia only)

WYALKATCHEM SHIRE
 27 FLINT STREET
 WYALKATCHEM WA 6485

Statement Period 1 March 2017 to 28 March 2017
 Company Account No: 4557 0498 0000 4281
 Facility Limit: \$13,000

Your Account Summary

Balance from previous statement	\$1,819.00 DR
Payments and other credits	\$1,819.00 CR
Purchases, cash advances and other debits	\$1,155.49 DR
Interest and other charges	\$9.00 DR
Closing Balance	\$1,164.49 DR

YOUR DIRECT DEBIT PAYMENT OF \$1,164.49 WILL BE CHARGED TO ACCOUNT 000086977- 0000508383313 ON 03/04/2017 AS PER OUR AGREEMENT.

08712101/M03023/S008344/1016687

see reverse for transaction details



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 13 10 12 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: 1 March 2017 to 28 March 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
3 Mar 2017	\$315.45	✓ SYNERGY PERTH	Electricity - Senior-Citz units during construction				74940527061
13 Mar 2017	\$33.34	✓ TICKETRIVER.COM.AU TIC 1800796003	Wylie Fair - wristbands				74720947069
13 Mar 2017	\$85.00	✓ PAYPAL *ALCOLIMITBR 4029357733	OCC Health - Service breathalyser				74766187069
16 Mar 2017	\$36.95	✓ The Cheeseecake Shop Clarkson	Refreshments Afternoon tea for staff Jarewell				74249237075
20 Mar 2017	\$660.00	✓ SMS BROADCAST PTY LT DOCKLANDS	SMS Credits x 10,000				74940527077
27 Mar 2017	\$24.75	✓ DEPT OF TRANSPORT INNALOO	License JIPSA01 trailer 12 months				74940527083
28 Mar 2017	\$9.00	CARD FEE					74557047087
Total for this period	\$1,164.49		Totals				

Employee declaration

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

[Handwritten Signature]

Cardholder signature:

28/4/17

Date: