



Minutes

of the

Ordinary Meeting of Council

held on

Thursday 15 March 2018

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 commitment**

Council will provide leadership, including community engagement with stakeholders, to ensure the long-term sustainability of our community. We are mindful of the social, environmental and economic impacts of our decisions and will work to ensure future generations benefit from our decisions. We will practise good governance and meet recognised standards of excellence and work diligently to achieve excellence in every aspect of our activities.

## **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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Agenda of the Ordinary Meeting of Council to be held in Council Chambers, Cnr Honour Avenue and Flint Street, Wyalkatchem to be held on Thursday 15 March 2018.

### **1. DECLARATION OF OPENING**

**1.1 The Shire President declared the Meeting open 3.30pm**

**1.2 The Shire of Wyalkatchem disclaimer will be 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 3.30pm**

**2.3 Declaration of public question time closed 3.30pm**

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

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

**3.2 Apologies:** Nil

**3.3 On leave of absence:** Nil

**3.4 Staff:** Ian McCabe, Craig Harris, Claire Trenorden, Sarah Bolt

**3.5 Visitors:** Nil

**3.6 Gallery:** Nil


**3.7 Applications for leave of absence:** Nil

**4.1 Petitions:** Nil

**4.2 Deputations:** Nil

**4.3 Presentations:** Nil

**5.1.1 MEETINGS – CONFIRMATION OF MINUTES -  
ORDINARY MEETING 15 FEBRUARY 2018**

<b>FILE REFERENCE:</b>	Minute Book
<b>AUTHOR'S NAME AND POSITION:</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/ RESPONDENT/LOCATION:</b>	Shire of Wyalkatchem
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	Not applicable
<b>PREVIOUS MEETING REFERENCE:</b>	Not Applicable

**SUMMARY:**

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 15 February 2018.**

**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:**

Decision numbers given to decisions made by Council are sequential and are recorded on a register of Council Decisions; the format being the relevant decision number followed by the year in which the decision was made. This format of decision numbers is also applied to the decision numbers of decisions made by the Audit Committee of Council.

**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:** 27/2018

**Seconded:** Cr Butt


**Moved:** Cr Gamble

**That Council resolve the following:**

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 15 February 2018**

**Vote:** 6/0

### 5.1.2 MEETINGS – CONFIRMATION OF MINUTES - SPECIAL MEETING 8 MARCH 2018

<b>FILE REFERENCE:</b>	Minute Book
<b>AUTHOR'S NAME AND POSITION:</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/ RESPONDENT/LOCATION:</b>	Shire of Wyalkatchem
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	Not applicable
<b>PREVIOUS MEETING REFERENCE:</b>	Not Applicable

#### **SUMMARY:**

- 1. Confirm the minutes as an accurate record of the Special Meeting of Council held on 8 March 2018.**

#### **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:**

Decision numbers given to decisions made by Council are sequential and are recorded on a register of Council Decisions; the format being the relevant decision number followed by the year in which the decision was made. This format of decision numbers is also applied to the decision numbers of decisions made by the Audit Committee of Council.

#### **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:** 28/2018

**Seconded:** Cr Metcalfe

**Moved:** Cr Gamble

**That Council resolve the following:**

1. **Confirm the minutes as an accurate record of the Special Meeting of Council held on 8 March 2018**


**Vote:** 6/0

**6.0 Announcements by Presiding Person:** Thank you to those involve with organizing the event for International Womens Day, it was well received by those who attended.

**7.0 Matters for which meeting may be closed:** Nil

**8.1 Land Use and Planning - No items this meeting**

### 8.2.1 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – MONTHLY FINANCIAL REPORT – FEBRUARY 2018

<b>FILE REFERENCE:</b>	12.10.02
<b>AUTHOR'S NAME AND POSITION:</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/RESPONDENT:</b>	Not Applicable
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>PREVIOUS MEETING REFERENCE:</b>	OMC 15 February 2018 Council decision number: 07/2018
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	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 28 February 2018.

#### Appendix:

1. Monthly Financial Report for the Period Ended 28 February 2018 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:

#### February 2018 Financial Statements:

- Yearly operating revenue is \$2,205,080 inclusive of net rate income of \$1,193,426 (net of prepaid rates and discounts) – 81% of Budget
- Yearly operating expenditure is \$2,718,867 – 66% of Budget
- Yearly capital expenditure is \$1,444,710 – 79% of Budget
- Yearly capital revenue is \$1,726,315 – 90% of Budget

- Net current assets as 28 February 2018 are \$932,504

**Operating Revenue:** Total operating revenue is 81% 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 \$1,262,788 and discounts, concessions and write offs applied equate to \$19,485. Approximately 92% of Rates have been collected to date, with \$94,442 outstanding.

Breakdown of outstanding rates as at 28 February 2018:

Payment by instalments	\$54,075
Pensioners who have until 30 June 2018 to pay	\$15,439
Ratepayers on a payment arrangement	\$15,445
<i>Legal Action</i>	\$7,204
Deceased estates awaiting probate	\$3,212
Payment in advance	-\$933

**Operating Expenditure:** Total operating expenditure is 66% of the Annual Budget.

**Capital Expenditure:** Total Capital Expenditure (\$1,444,710) is 79% of the Annual Budget (\$1,823,181).

Land and Buildings	\$241,719	58 Flint St, 22a Flint St, 4 Slocum St, Railway Station, Railway Barracks, Shire Office and Senior Citizens project are all in progress as of December 2017. The CEACA units' contribution and the Recreation Centre are complete for 2017/18.
Plant and Property	\$441,797	The grader, road crew utility and Works Manager vehicle replacements have been completed for 2017/18.
Roadworks	\$578,974	Benjaberring Hindmarsh Rd North and South gravel re-sheeting projects are completed for 2017/18. All other projects are underway as of February 2018.
Footpaths	\$22,442	Projects are completed for 2017/18.
Airport	\$17,953	The project is in progress as of February 2018.
Other Infrastructure	\$69,977	The Tennis Club playground is close to completion as at February 2018. The Swimming Pool capital work is complete for 2017/18.
Transfers to Reserves	\$28,343	

**Net Assets:** Net Current Assets as at 28 February 2018 amounts to \$932,504. This is in the majority comprised of Cash Unrestricted – Municipal Funds (\$585,628 or 63%) and Rates Outstanding (\$94,442 or 10%).

**Consultation:**

Claire Trenorden                      Manager Corporate  
Service

**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:** 29/2018

**Moved:** Cr Butt

**Seconded:** Cr Holdsworth

**That Council resolve the following:**

- 1. Receive the Statement of Financial Activity for the period ended 28 February 2018.**

**Vote:** 6/0

**Shire of Wyalkatchem**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 28 February 2018**

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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 28 February 2018**

	Note	Amended Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b) - (a) 3	Var. % (b) - (a) / (b) 3	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		8,100	5,400	15,687	10,287	65.6%	
General Purpose Funding		561,938	412,537	414,173	1,636	0.4%	
Law, Order and Public Safety		47,125	41,250	41,861	611	1.5%	
Health		49,589	23,059	21,610	(1,449)	(6.7%)	
Education and Welfare		0	0	0	0		
Housing		115,744	77,163	77,642	479	0.6%	
Community Amenities		106,683	106,683	107,004	321	0.3%	
Recreation and Culture		7,816	5,811	6,322	511	8.1%	
Transport		552,394	294,270	294,538	268	0.1%	
Economic Services		19,291	14,361	15,772	1,411	8.9%	
Other Property and Services		18,785	15,523	17,045	1,522	8.9%	
<b>Total (Excluding Rates)</b>		<b>1,487,465</b>	<b>996,057</b>	<b>1,011,654</b>	<b>15,597</b>	<b>1.5%</b>	
<b>Operating Expense</b>							
Governance		(327,242)	(203,161)	(194,158)	9,004	4.6%	
General Purpose Funding		(65,573)	(37,715)	(34,358)	3,357	9.8%	
Law, Order and Public Safety		(123,669)	(76,446)	(69,976)	6,470	9.2%	
Health		(307,189)	(180,793)	(172,341)	8,451	4.9%	
Education and Welfare		(17,858)	(16,905)	(27,385)	(10,480)	(38.3%)	
Housing		(243,971)	(137,647)	(130,817)	6,831	5.2%	
Community Amenities		(228,411)	(152,274)	(143,571)	8,703	6.1%	
Recreation and Culture		(753,482)	(499,321)	(489,759)	9,562	2.0%	
Transport		(1,885,383)	(1,341,922)	(1,364,000)	(22,078)	(1.6%)	
Economic Services		(105,831)	(70,554)	(69,632)	922	1.3%	
Other Property and Services		(42,776)	(26,017)	(22,870)	3,147	13.8%	
<b>Total</b>		<b>(4,101,385)</b>	<b>(2,742,757)</b>	<b>(2,718,867)</b>	<b>23,890</b>		
<b>Funding Balance Adjustment</b>							
Add back Depreciation		1,142,817	776,878	788,830	11,952	1.5%	
Adjust (Profit)/Loss on Asset Disposal	10	38,991	38,991	38,991	0	0.0%	
Movement in Deferred Pensional Rates (Non-Current)				0	0		
Movement in Accrued Salaries and Wages				0	0		
Movement in Employee Benefit Provisions				0	0		
Adjust Provisions and Accruals				0	0		
<b>Net Operating (Ex. Rates)</b>		<b>(1,432,112)</b>	<b>(930,831)</b>	<b>(879,391)</b>	<b>51,439</b>		
<b>Capital Revenues</b>							
Proceeds from Disposal of Assets	10	126,727	126,727	126,727	0	0.0%	
Non-Operating Grants		703,917	597,801	597,801	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	8,619	8,619	0	0.0%	
Transfer from Reserves	9	1,074,965	993,169	993,169	0	0.0%	
<b>Total</b>		<b>1,918,696</b>	<b>1,726,315</b>	<b>1,726,315</b>	<b>0</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(312,901)	(241,719)	(241,719)	0	0.0%	
Plant and Equipment	10	(447,998)	(441,797)	(441,797)	0	0.0%	
Furniture and Equipment	10	0	0	0	0		
Infrastructure Assets - Roads	10	(911,996)	(578,974)	(578,974)	0	0.0%	
Infrastructure Assets - Other	10	(181,550)	(110,372)	(110,372)	0	0.0%	
Purchase of Investments				0	0		
Repayment of Debentures		(53,669)	(43,507)	(43,507)	0	0.0%	
Advances to Community Groups				0	0		
Transfer to Reserves	9	(67,145)	(28,343)	(28,343)	0	0.0%	
<b>Total</b>		<b>(1,975,259)</b>	<b>(1,444,710)</b>	<b>(1,444,710)</b>	<b>0</b>		
<b>Net Capital</b>		<b>(56,563)</b>	<b>281,605</b>	<b>281,605</b>	<b>0</b>		
<b>Total Net Operating + Capital</b>		<b>(1,488,675)</b>	<b>(649,226)</b>	<b>(597,786)</b>	<b>51,439</b>		
Rate Revenue		1,232,354	1,232,354	1,193,426	(38,929)	(3.3%)	
Opening Funding Surplus(Deficit)		336,864	336,864	336,865	0	0.0%	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>80,544</b>	<b>919,993</b>	<b>932,504</b>	<b>12,511</b>	<b>1.3%</b>	

**Shire of Wyalkatchem**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Nature or Type)**  
**For the Period Ended 28 February 2018**

	Note	Amended Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b) - (a) 3	Var. % (b) - (a) / (b) 3
<b>Operating Revenues</b>		\$	\$	\$	\$	%
Grants, Subsidies and Contributions	8	1,149,976	727,293	745,789	18,496	2.5%
Profit on Asset Disposal	10	693	693	693	0	0.0%
Fees and Charges		274,220	228,585	228,520	(65)	(0.0%)
Interest Earnings		62,576	39,486	36,652	(2,835)	(7.7%)
Other Revenue		0	0	0	0	
<b>Total (Excluding Rates)</b>		<b>1,487,465</b>	<b>996,057</b>	<b>1,011,654</b>	<b>15,597</b>	
<b>Operating Expense</b>						
Employee Costs		(1,035,388)	(690,259)	(673,718)	16,541	2.5%
Materials and Contracts		(1,560,244)	(1,025,435)	(1,021,193)	4,241	0.4%
Utilities Charges		(184,343)	(92,895)	(77,052)	15,844	20.6%
Depreciation (Non-Current Assets)		(1,142,817)	(776,878)	(788,830)	(11,952)	(1.5%)
Interest Expenses		(18,039)	(12,026)	(9,750)	2,276	23.3%
Insurance Expenses		(120,870)	(105,580)	(108,368)	(2,788)	(2.6%)
Loss on Asset Disposal	10	(39,684)	(39,684)	(39,684)	0	0.0%
Other Expenditure		0	0	(272)	(272)	(100.0%)
<b>Total</b>		<b>(4,101,385)</b>	<b>(2,742,757)</b>	<b>(2,718,867)</b>	<b>23,890</b>	
<b>Funding Balance Adjustment</b>						
Add Back Depreciation		1,142,817	776,878	788,830	11,952	1.5%
Adjust (Profit)/Loss on Asset Disposal	10	38,991	38,991	38,991	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	
<b>Net Operating (Ex. Rates)</b>		<b>(1,432,112)</b>	<b>(930,831)</b>	<b>(879,391)</b>	<b>51,439</b>	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	8	703,917	597,801	597,801	0	0.0%
Proceeds from Disposal of Assets	10	126,727	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	8,619	8,619	0	0.0%
Transfer from Reserves	9	1,074,965	993,169	993,169	0	0.0%
<b>Total</b>		<b>1,918,696</b>	<b>1,726,315</b>	<b>1,726,315</b>	<b>0</b>	
<b>Capital Expenses</b>						
Land Held for Resale		0	0	0	0	
Land and Buildings	10	(312,901)	(241,719)	(241,719)	0	0.0%
Plant and Equipment	10	(447,998)	(441,797)	(441,797)	0	0.0%
Furniture and Equipment	10	0	0	0	0	
Infrastructure Assets - Roads	10	(911,996)	(578,974)	(578,974)	0	0.0%
Infrastructure Assets - Other	10	(181,550)	(110,372)	(110,372)	0	0.0%
Purchase of Investments			0		0	
Repayment of Debentures		(53,669)	(43,507)	(43,507)	0	0.0%
Advances to Community Groups					0	
Transfer to Reserves	9	(67,145)	(28,343)	(28,343)	0	0.0%
<b>Total</b>		<b>(1,975,259)</b>	<b>(1,444,710)</b>	<b>(1,444,710)</b>	<b>0</b>	
<b>Net Capital</b>		<b>(56,563)</b>	<b>281,605</b>	<b>281,605</b>	<b>0</b>	
<b>Total Net Operating + Capital</b>		<b>(1,488,675)</b>	<b>(649,226)</b>	<b>(597,786)</b>	<b>51,439</b>	
Rate Revenue		1,232,354	1,232,354	1,193,426	(38,929)	(3.3%)
Opening Funding Surplus(Deficit)		336,864	336,864	336,865	0	0.0%
<b>Closing Funding Surplus(Deficit)</b>	3	<b>80,544</b>	<b>919,993</b>	<b>932,504</b>	<b>12,511</b>	1.3%



**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 28 February 2018**

**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 28 February 2018**

**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 28 February 2018**

**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:

Buildings	50 years
Land	Not Depreciated
Furniture	3 years
Computers	2.5 years
Vehicles	5 years
Graders	8 years
Other Plant & Equipment	3 years
Roads and Streets	
formation	Not Depreciated
pavement	50 years
seal	15 years
Kerbing	30 years
Airstrip Runways	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. 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 28 February 2018**

**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 28 February 2018**

**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 28 February 2018**

**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 28 February 2018**

**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**

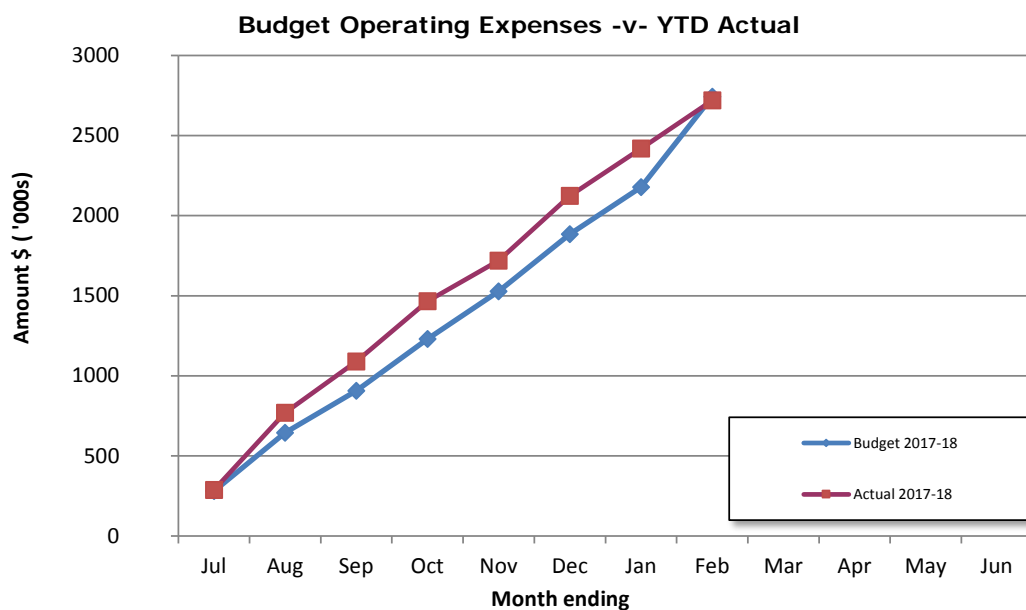
Private works carried out by council and indirect cost allocation pools.

Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

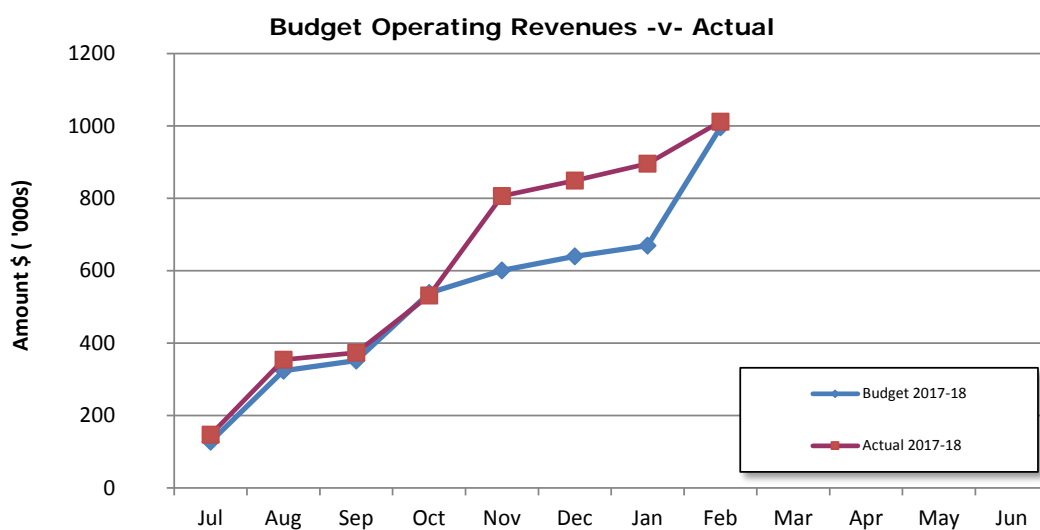


**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



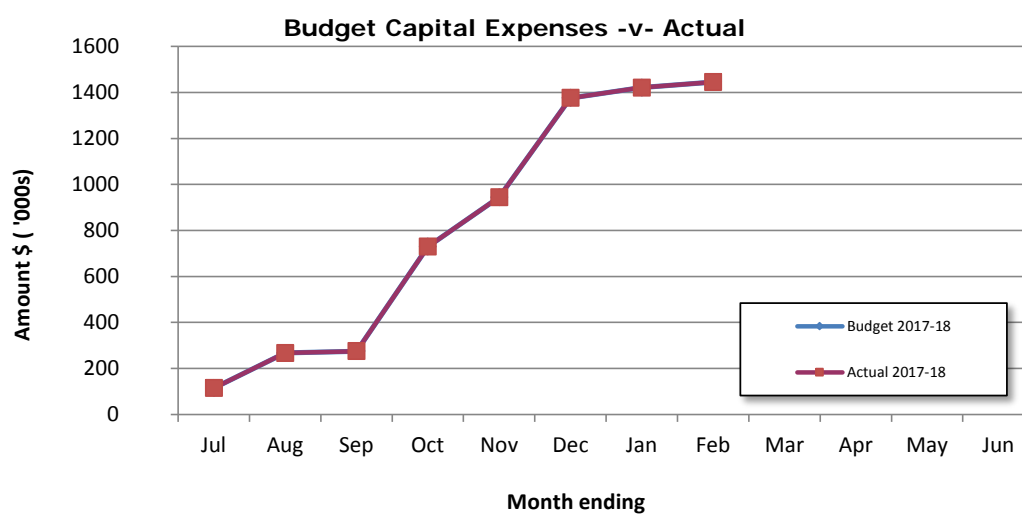
**Comments/Notes - Operating Expenses**



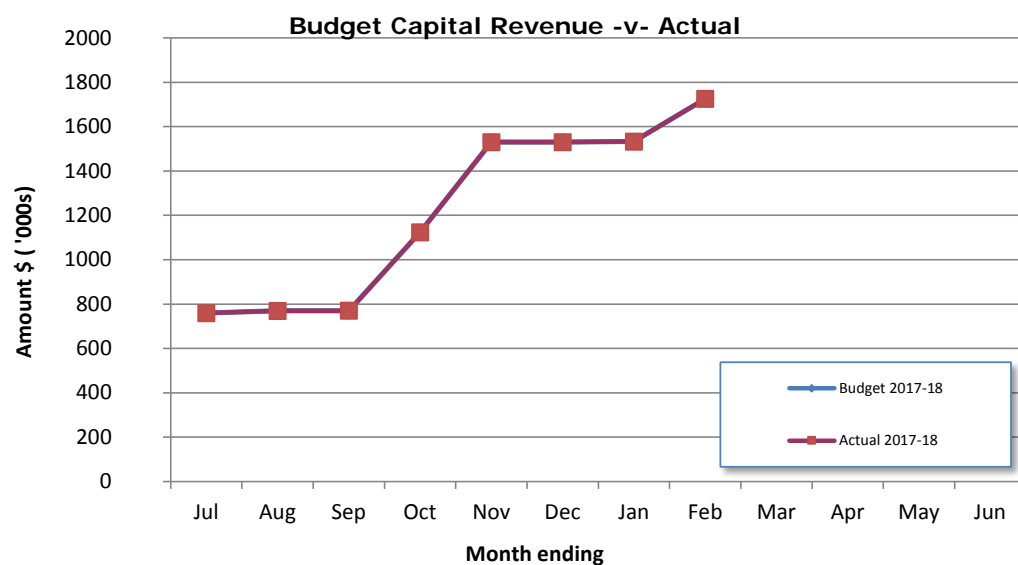
**Comments/Notes - Operating Revenues**

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 28 February 2018**

**Note 3: NET CURRENT FUNDING POSITION**

**Current Assets**

Cash Unrestricted  
Cash Restricted  
Investments  
Receivables - Rates and Rubbish  
Receivables -Other  
Inventories

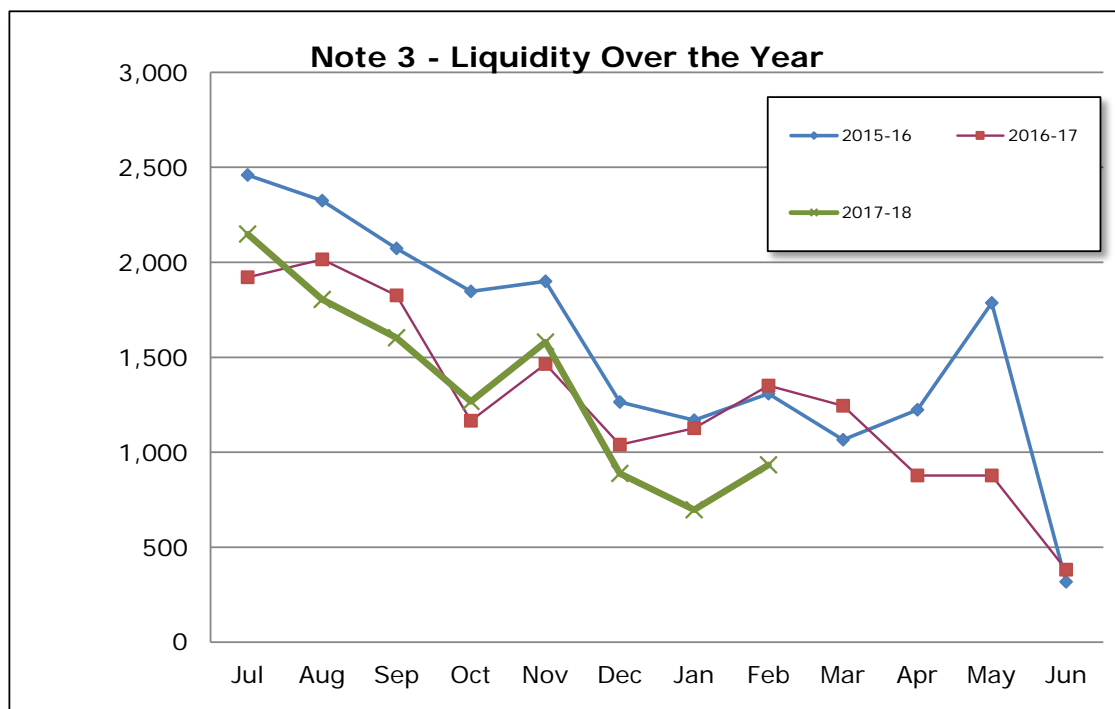
**Less: Current Liabilities**

Payables  
Current Employee Benefits Provision

Less: Cash Restricted

**Net Current Funding Position**

Positive=Surplus (Negative=Deficit)		
2017-18		
This Month	Last Month	Same Period Last Year
\$	\$	\$
585,628	560,015	1,226,193
1,951,391	1,951,391	2,021,645
94,442	103,761	93,090
218,790	8,132	2,436
118,308	118,308	121,217
2,968,560	2,741,605	3,464,582
(34,774)	(43,259)	(21,693)
(49,891)	(49,891)	(70,788)
(84,665)	(93,151)	(92,480)
(1,951,391)	(1,951,391)	(2,021,645)
932,504	697,064	1,350,456



**Comments - Net Current Funding Position**

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>								
At Call - Municipal	0.05%	559,583				559,583	NAB	Call
At Call - Working	0.01%			6,257		6,257	NAB	Call
(b) <b>Term Deposits</b>								
Reserves	2.40%					0	NAB	22/04/2018
Surplus Funds	0.00%				0	0	NAB	
(c) <b>Investments</b>								
<b>Total</b>		559,583	0	6,257	0	565,839		

**Comments/Notes - Investments**

# Shire of Wyalkatchem Monthly Investment Report

For the Period Ended 28 February 2018

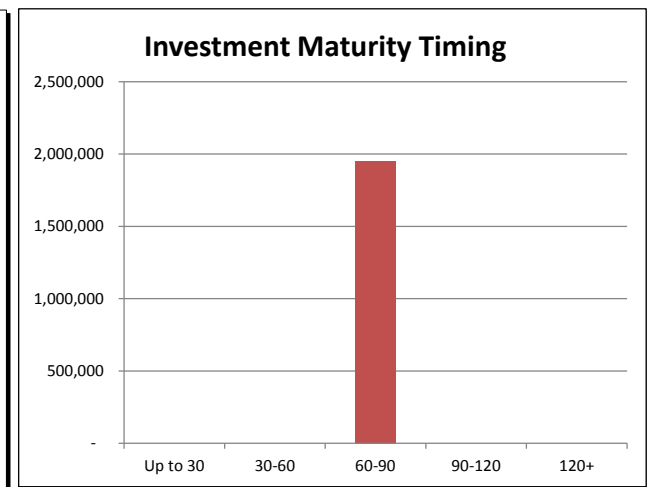
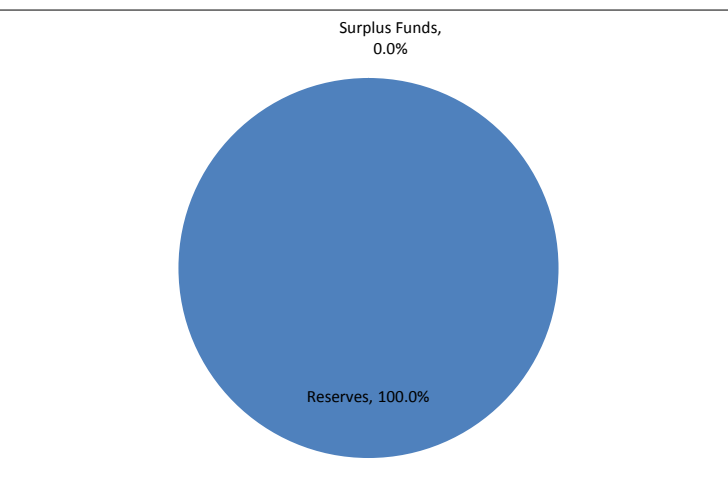
## Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest
<b>General Municipal</b>					-
					-
					-
<b>Subtotal</b>					-
<b>Restricted</b>					
Reserves	22/01/2018	NAB	90	2.40%	11,548
<b>Subtotal</b>					<b>11,548</b>
<b>Total Funds Invested</b>					<b>11,548</b>

Amount Invested (Days)					Total
Up to 30	30-60	60-90	90-120	120+	
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,951,391	-	-	1,951,391
-	-	1,951,391	-	-	1,951,391
-	-	1,951,391	-	-	1,951,391

Comparative rate		Budget v Actual		
Average Interest time of deposit	Interest Rate at time of Report	Annual Budget	Year to Date Actual	Var.\$

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
<b>NAB - Reserves</b>					
TD114022574	22/01/2018	90	2.40%	1,951,391	
<b>Subtotal</b>				<b>1,951,391</b>	<b>100.0%</b>
<b>NAB - Surplus Funds</b>					
<b>Subtotal</b>				-	0.0%
<b>Subtotal</b>				-	0.0%
<b>Subtotal</b>				-	0.0%
<b>Subtotal</b>				-	0.0%
<b>Subtotal</b>				-	0.0%
<b>Subtotal</b>				-	0.0%
<b>Total Funds Invested</b>				<b>1,951,391</b>	<b>100.0%</b>



**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance						
		AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
<b>5.1 OPERATING REVENUE (EXCLUDING RATES)</b>						
<b>5.1.1 GOVERNANCE</b>						
I041010	Reimbursements	8,000	5,400	15,687	10,287	This is estimated in the Annual Budget. The LGIS good driver rebate was received for 2017 (\$2,653) and the LGIS Members Dividend was received as a contribution to the two way radio system repairs (\$7,437).
<b>5.1.2 GENERAL PURPOSE FUNDING</b>						
<b>5.1.3 LAW ORDER AND PUBLIC SAFETY</b>						
<b>5.1.4 HEALTH</b>						
<b>5.1.5 EDUCATION AND WELFARE</b>						
<b>5.1.6 HOUSING</b>						
<b>5.1.7 COMMUNITY AMENITIES</b>						
<b>5.1.8 RECREATION AND CULTURE</b>						

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance					
	AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.1.9 TRANSPORT					
5.1.10 ECONOMIC SERVICES					
5.1.11 OTHER PROPERTY AND SERVICES					
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					
E082298 Depreciation	(3,858)	(2,572)	(13,385)	(10,813)	Depreciation is increased due to the asset addition of the new Senior Citizens Units, this is a non cash item and won't affect the closing balance.
5.2.6 HOUSING					
5.2.7 COMMUNITY AMENITIES					
5.2.8 RECREATION AND CULTURE					
5.2.9 TRANSPORT					

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance					
	AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.2.10 ECONOMIC SERVICES					
5.2.11 OTHER PROPERTY AND SERVICES					
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)					
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					



**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance					
	AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
<b>5.4.5 INFRASTRUCTURE ASSETS - ROADS</b>					
<b>5.4.6 INFRASTRUCTURE ASSETS - OTHER</b>					
<b>5.4.7 PURCHASES OF INVESTMENT</b>					
<b>5.4.8 REPAYMENT OF DEBENTURES</b>					
<b>5.4.9 ADVANCES TO COMMUNITY GROUPS</b>					
<b>5.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)</b>					
<b>5.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)</b>					
<b>5.5 OTHER ITEMS</b>					
<b>5.5.1 RATE REVENUE</b>					
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.
<b>5.5.2 OPENING FUNDING SURPLUS(DEFICIT)</b>					
<b>5.5.3 DEPRECIATION</b>					

Shire of Wyalkatchem  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 28 February 2018

**Note 6: BUDGET AMENDMENTS**

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

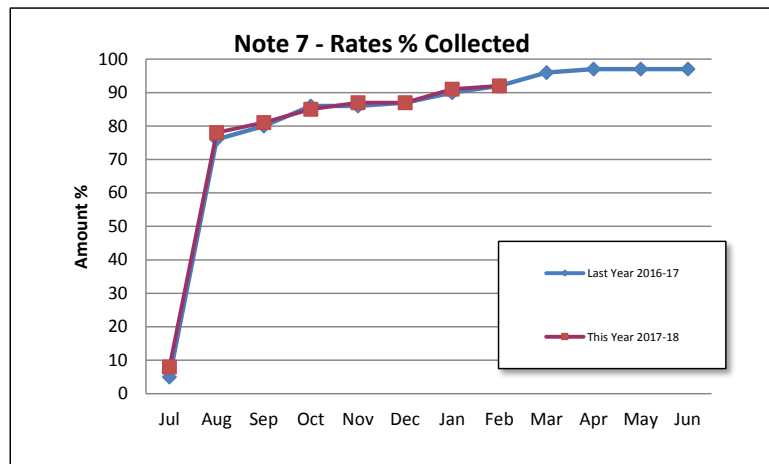
GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
							0
							0
	Closing Funding Surplus (Deficit)			0	0	0	0

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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	1,722	0	1,722
Less Discount/Concessions/Write off	(19,485)	0	(19,485)
<u>Less Collections to date</u>	<u>(1,262,788)</u>	<u>(11,003)</u>	<u>(1,273,791)</u>
<b>Equals Current Outstanding</b>	<b>87,250</b>	<b>7,192</b>	<b>94,442</b>
Ex-Gratia Rates	8,109		8,109
<b>Net Rates Collectable</b>	<b>(8,109)</b>		<b>94,442</b>
% Collected			91.79%



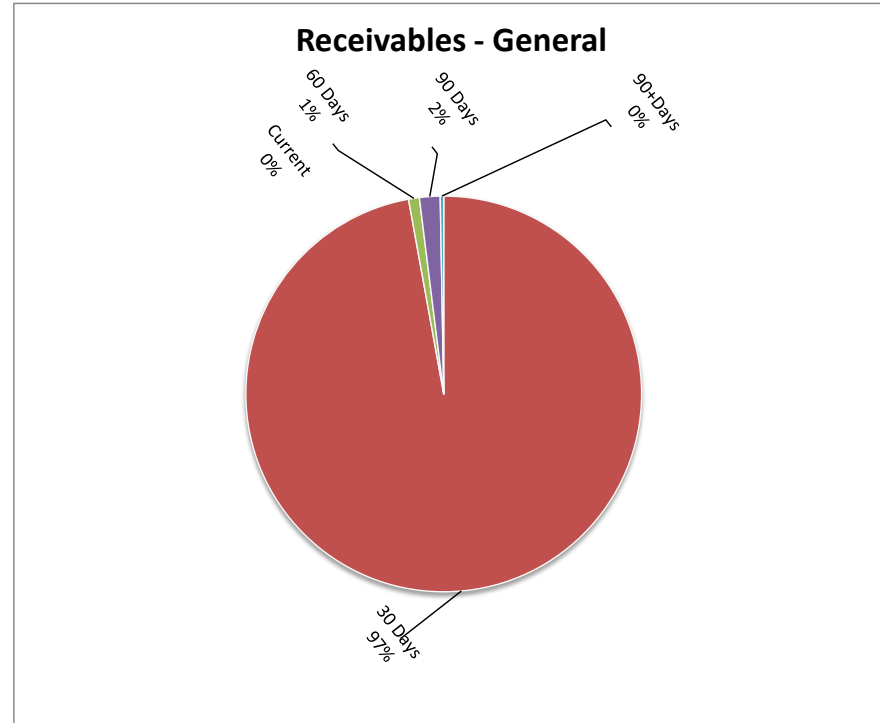
**Comments/Notes - Receivables Rates and Rubbish**

Rates Levied Includes: Rates \$1,252,111; ESL Levy \$37,444; Rural Health Levy \$15,057; Refuse Collection \$98,595

**Receivables - General**

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
	0	212,555	1,938	3,678	620
<b>Total Outstanding</b>					<b>218,790</b>

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables General**

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**ote 8: GRANTS AND CONTRIBUTIONS**

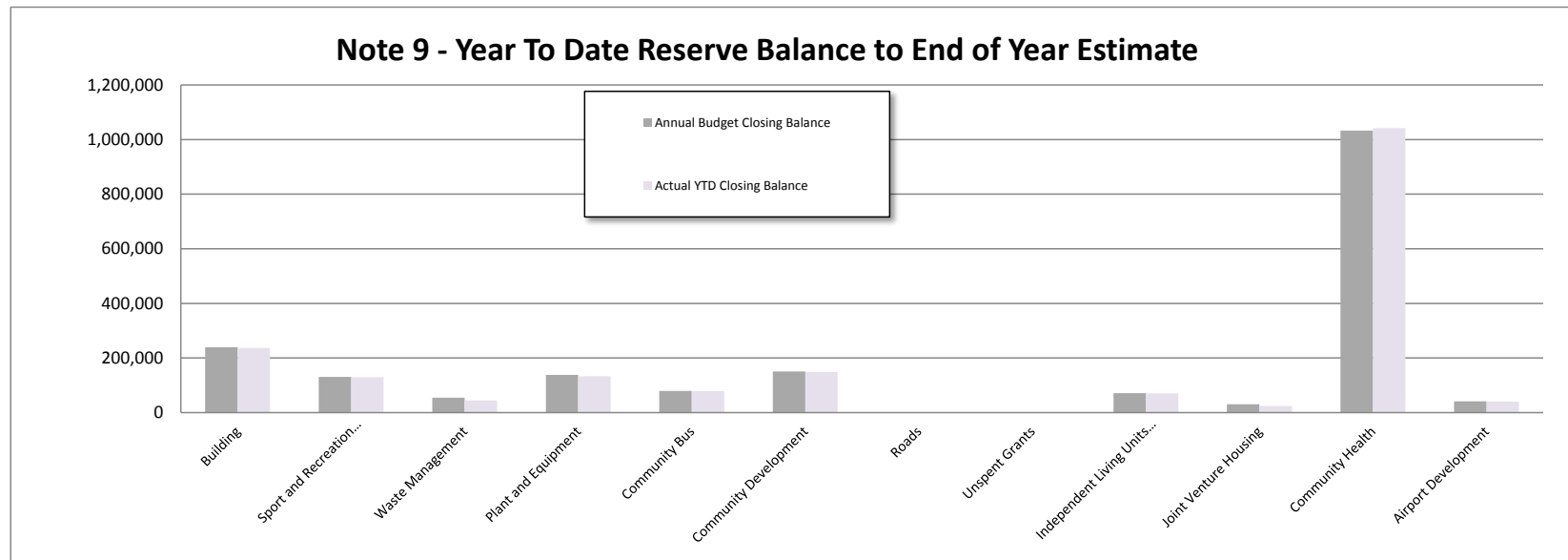
Program/Details GL	Provider	Approval Yes No	2017-18 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status		Estimated Receival Dates
						Received	Not Received	
<b>GENERAL PURPOSE FUNDING</b>		(Yes/No)	\$	\$	\$	\$	\$	
Financial Assistance Grant	State Government	Yes	479,921	3,447	483,368	362,526	120,842	Approx 50% of 2017/18 grant was pre-paid in June 2017. Balance will be paid quarterly.
Healthway Sponsorship Wylie Fair 2018	Healthway	Yes	0	2,000	2,000	2,000	0	
Road Safety Community Grant	Road Safety Commission	Yes	0	550	550	550	0	
<b>GOVERNANCE</b>								
Reimbursements - Miscellaneous	Various		2,000	6,000	8,000	15,687	(7,687)	
<b>LAW, ORDER, PUBLIC SAFETY</b>								
DFES Operating Grant	DFES	Yes	33,262	(15,637)	17,625	11,750	5,875	The 1st instalment for 2017/18 was pre-paid in June 2017 This grant was approved after the Annual Budget was adopted, it will be fully offset by expenditure.
AWARE Grant	DFES	No	0	24,000	24,000	24,000	0	
<b>HEALTH</b>								
Medical Centre Contribution	Shire of Koorda	Yes	49,589		49,589	21,610	27,979	Quarterly - Apr, Jun
<b>COMMUNITY AMENITIES</b>								
<b>RECREATION AND CULTURE</b>								
Swimming Pool Grant	Department of Sport & Rec	No	32,000	(32,000)	0	0	0	Grant will not be received as was cut from State Government Budget.
<b>TRANSPORT</b>								
Financial Assistance Grant	State Government	Yes	188,007	11,340	199,347	149,510	49,837	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	(46,475)	59,215	59,215	0	
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	32,686	298,798	192,682	106,116	Quarterly
Roads to Recovery	Department of Infrastructure and Regional Development	Yes	405,119		405,119	405,119	0	
WANDRRA	Main Roads WA	Yes	0	292,413	292,413	85,545	206,868	
<b>OTHER PROPERTY &amp; SERVICES</b>								
Diesel Fuel Rebate	Australian Taxation Office	Yes	15,000		15,000	13,396	1,604	Monthly
<b>TOTALS</b>			<b>1,578,119</b>	<b>278,324</b>	<b>1,856,443</b>	<b>1,343,590</b>	<b>512,853</b>	

Comments - Grants and Contributions

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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	3,104						239,297	236,812
Sport and Recreation Facilities	127,946	3,060	1,699						131,006	129,645
Waste Management	44,073	1,272	585	9,110					54,455	44,658
Plant and Equipment	364,578	8,719	3,450			(235,000)	(235,000)		138,297	133,028
Community Bus	77,328	1,849	1,027						79,177	78,355
Community Development	147,084	3,518	1,954						150,602	149,038
Roads	235,452	0	329			(235,452)	(235,781)		0	0
Unspent Grants	523,572	46	754			(521,659)	(522,388)		1,959	1,938
Independent Living Units project	69,763	1,668	927						71,431	70,689
Joint Venture Housing	24,055	720	319	6,036					30,811	24,374
Community Health	1,028,268	24,592	13,657			(20,000)			1,032,860	1,041,926
Airport Development	40,391	966	536						41,357	40,927
	<b>2,916,217</b>	<b>51,999</b>	<b>28,343</b>	<b>15,146</b>	<b>0</b>	<b>(1,012,111)</b>	<b>(993,169)</b>		<b>1,971,251</b>	<b>1,951,391</b>



**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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
\$	\$	\$	\$	Other Property and Services Cat Grader Holden Rodeo	\$	\$	\$
185,000	(27,316)	118,000	(39,684)		355,570	355,570	0
10,000	(1,966)	8,727	693		47,100	47,100	(0)
195,000	(29,282)	126,727	(38,991)	Totals	402,670	402,670	(0)

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	<b>Property, Plant &amp; Equipment</b>	0	0	0
262,800	0	50,101	0	312,901	Land for Resale	312,901	241,719	(71,182)
86,271	0	361,727	0	447,998	Land and Buildings	447,998	441,797	(0)
0	0	0	0	0	Plant & Property	0	0	0
					Furniture & Equipment			
					<b>Infrastructure</b>			
159,286	752,710	0	0	911,996	Roadworks	911,996	578,974	(333,022)
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	22,442	(58)
25,000	0	0	0	25,000	Parks, Gardens & Reserves	25,000	0	(25,000)
35,000	0	0	0	35,000	Airports	35,000	17,953	(17,047)
0	0	0	0	0	Sewerage	0	0	0
0	0	0	0	99,050	Other Infrastructure	99,050	69,977	(29,073)
<b>590,857</b>	<b>752,710</b>	<b>411,828</b>	<b>0</b>	<b>1,854,445</b>	<b>Totals</b>	<b>1,854,445</b>	<b>1,372,861</b>	<b>(475,383)</b>

Comments - Capital Acquisitions

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

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

Contributions					Land & Buildings	Current Budget This Year		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$	\$
12,400				12,400	<b>Governance</b> Shire Office	12,400	11,380	(1,020) ▼
5,000				5,000	<b>Health</b> Medical Centre	5,000	0	(5,000) ▼
108,800				108,800	<b>Education and Welfare</b> Aged Care Services and Accommodation	108,800	108,800	0
0		50,101		50,101	Senior Citizens Homes Project	50,101	50,101	(0) ▼
5,000				5,000	<b>Housing</b> 22a Flint St	5,000	3,986	(1,014) ▼
5,000				5,000	4 Slocum St	5,000	4,694	(306) ▼
10,648				10,648	58 Flint St	10,648	10,648	0
5,000				5,000	1 Slocum St	5,000	0	(5,000) ▼
9,352				9,352	Lady Novar	9,352	0	(9,352) ▼
5,000				5,000	<b>Recreation and Culture</b> Town Hall	5,000	0	(5,000) ▼
25,000				25,000	Recreation Centre	25,000	25,435	435 ▲
30,000				30,000	<b>Transport</b> Depot	30,000	1,420	(28,580) ▼
20,000				20,000	<b>Economic Services</b> Railway Station	20,000	8,028	(11,972) ▼
21,600				21,600	Railway Barracks	21,600	17,227	(4,373) ▼
262,800	0	50,101	0	312,901	<b>Totals</b>	312,901	241,719	(71,182)

Contributions					Plant & Equipment	Current Budget This Year		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$		\$	\$	\$
6,201				6,201	<b>Law, Order &amp; Public Safety</b> Tanks for North Korrelocking	6,201	0	(6,201) ▼
2,570		353,000		355,570	<b>Transport</b> Grader	355,570	355,570	0
39,127				39,127	Road Crew Utility 4x4	39,127	39,127	0
38,373		8,727		47,100	Works Manager Utility	47,100	47,100	(0) ▼
				0	Plate compactor	0	0	0
				0	Line Marker	0	0	0
86,271	0	361,727	0	447,998	<b>Totals</b>	447,998	441,797	(0)

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

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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	
\$	\$	\$	\$	\$		\$	\$	\$	
17,306				17,306	<b>Transport</b> 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	17,306	17,440	134	▲
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	41,509	(132,332)	▼
	100,599			100,599	Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TFC with SRRG)	100,599	61,017	(39,582)	▼
57,920	115,840			173,760	Cunderdin/Wyalkatchem Rd	173,760	148,162	(25,598)	▼
	23,847			23,847	Lewis Rd	23,847	8,732	(15,115)	▼
13,843	24,610			38,453	Lawrence Rd	38,453	12,500	(25,953)	▼
	19,077			19,077	Harrison Rd	19,077	8,280	(10,797)	▼
12,000	27,424			39,424	Lewis East Rd	39,424	10,481	(28,943)	▼
	32,432			32,432	Elsegood Rd Resheeting	32,432	4,643	(27,789)	▼
	39,239			39,239	Benja-Hindmarsh - Nth	39,239	39,239	(0)	▼
15,407	24,716			40,123	Benja-Hindmarsh - Sth	40,123	40,123	(0)	▼
	23,847			23,847	Cemetery Rd	23,847	19,153	(4,694)	▼
	27,424			27,424	Elsegood Rd Shoulder Reinstatement	27,424	5,193	(22,232)	▼
120	162,504			162,624	Cemetery Rd	162,624	162,504	(120)	▼
159,286	752,710	0	0	911,996	Totals	911,996	578,974	(333,022)	

Contributions					Drainage	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	Totals	0	0	0	



**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 28 February 2018

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions					Bridges	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						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	
\$	\$	\$	\$	\$		\$	\$	\$	
22,500				22,500	Transport Footpath	22,500	22,442	(58)	▼
				0				0	
22,500	0	0	0	22,500	Totals	22,500	22,442	(58)	

Contributions					Parks, Gardens & Reserves	Current Budget			
						This Year			
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance (Under) Over	
\$	\$	\$	\$	\$		\$	\$	\$	
20,000				20,000	Pioneer Park	20,000	0	(20,000)	▼
5,000				5,000	Admin Park Water Fountain	5,000	0	(5,000)	▼
				0				0	
25,000	0	0	0	25,000	Totals	25,000	0	(25,000)	

Contributions					Airports	Current Budget			
						This Year			
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance (Under) Over	
\$	\$	\$	\$	\$		\$	\$	\$	
35,000				35,000 0	Airport Development	35,000	17,953	(17,047) 0	▼
35,000	0	0	0	35,000	Totals	35,000	17,953	(17,047)	

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)	▼
54,050				54,050	Tennis Courts Playground	20,000	15,927	(4,073)	▼
20,000				20,000	Swimming Pool	54,050	54,050	0	
					Streetscape	20,000	0	(20,000)	▼
99,050	0	0	0	99,050	Totals	99,050	69,977	(29,073)	

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 28-Feb-18
	\$	\$	\$	\$
<b>Working Account</b>				
Key Deposit	195			195
Interest	1		(1)	0
Cleaning Bond	600			600
Proceeds of Lot 2 Station St, Korrelocking sale	7,045		(7,045)	0
Rose & Heritage Festival Committee	2,651			2,651
Councillor Nomination Payments	0	240	(240)	0
Employee Pay	2,810			2,810
	<b>13,303</b>	<b>240</b>	<b>(7,286)</b>	<b>6,257</b>

Please note that the proceeds for the sale of Lot 2 Station St, Korrelocking for the amount of \$7,044.86 have been paid to the Supreme Court of WA.

**Shire of Wyalkatchem**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**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 \$
<b>Housing</b>									
Loan 68 - 43/45 Wilson	166,942	0	0	19,284	19,284	147,658	147,658	11,181	11,181
<b>Recreation &amp; Culture</b>									
Loan 73 - Community Resource Centre Building Project	148,903	0	0	18,580	8,417	130,323	140,486	6,393	4,069
<b>Transport</b>									
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	43,507	294,018	304,180	18,039	15,715

(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	717

## RECONCILIATION OF BANK ACCOUNTS

Unrestricted Municipal Bank as at 28 February 2018	559,583
Outstanding Deposits	25,745
Outstanding Payments	(27,939)
Ending Balance	<u>557,389</u>
Trust Working as at 28 February 2018	6,257
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>6,257</u>
Reserve Account as at 28 February 2018	1,951,391
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>1,951,391</u>

	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>&gt; 90</b>	<b>TOTAL</b>
Chheena, Abdur	0	0	0	0	0	0
Contract Aquatic Services	0	0	0	1,618	0	1,618 Rent 22b Flint St 2017/18. Reminder sent 20/02/18
D & D Transport	0	0	480	600	0	1,080 Railway Barracks Accommodation Dec 2017 and Jan 2018
Main Roads	0	211,950	0	0	0	211,950 RRG and Direct Grants for 2017/18
RATE DEBTORS	0	0	0	0	94,442	94,442 Outstanding Rates as at 31 January 2018
Road Safety Commission	0	605	0	0	0	605 Road Safety Grant for Wylie Fair 2018
Thompson Funeral Services	0	0	1,458	0	0	1,458 Payment for funeral held Jan 2018. Followed up 23/02/18.
Tucker, Anthony	0	0	0	0	620	620 Outstanding rent from 10 Honour Ave
West Yorkrakine Cricket Club	0	0	0	1,088	0	1,088 Season Charges 2017/18
Wyalkatchem Basketball Assoc	0	0	0	372	0	372 Season Charges 2017/18
<b>TOTAL</b>	<b>0</b>	<b>212,555</b>	<b>1,938</b>	<b>3,678</b>	<b>95,062</b>	<b>313,233</b>
	0	212,555	1,938	3,678	620	218,790 Sundry
	0	0	0	0	94,442	94,442 Rates

## 8.2.2 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – PAYMENT LISTINGS – FEBRUARY 2018

<b>FILE REFERENCE:</b>	12.10.02
<b>AUTHOR'S NAME AND POSITION:</b>	Claire Trenorden Senior Finance Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/RESPONDENT/LOCATION:</b>	Not Applicable
<b>NOTIFICATION TO APPLICANT:</b>	Not Applicable
<b>DATE REPORT WRITTEN:</b>	23 February 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>PREVIOUS MEETING REFERENCE:</b>	OMC: 15 February 2018 Council Decision No. 08/2018
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	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 28 February 2018.

### Appendices:

1. Payment Listings as of 28 February 2018;
2. Credit Card Statement for January 2018;
3. Fuel Card Statement for January 2018.

### 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 February 2018	\$203,083.80
Total Payments February 2017	\$106,919
Variance \$	\$96,164.80
Variance %	89.94%

Percentage paid by EFT February 2018	99.9%
Percentage paid by Cheque February 2018	0.1%

Percentage of Wyalkatchem based Suppliers February 2018 (excluding wages, bank fees, loan payments and utilities providers)	31%
Percentage of suppliers used where no Wyalkatchem based option is available February 2018	65%
Dollar Value spent with Wyalkatchem based Suppliers February 2018	\$35,377

**Trust Account – Working**

No transactions

**Reserve Account**

No transactions

Commsec unauthorised transaction update as at 28 February 2018: the trace is still in progress. Commsec have advised that once they have the trace reference number through from NAB they should be able to refund the monies. I have advised NAB of this and am awaiting this number.

**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 \$203,083.80 for February 2018.

**Strategic Plan/Risk Implications:**

There are no strategic implications relative to this item.

**Voting Requirements**

Simple Majority

**Council Decision Number:** 30/2018

**Moved:** Cr Gamble

**Seconded:** Cr Butt

**That Council resolve the following:**

- 1. Receive the Payment Listing as of 28 February 2018.**

**Vote:** 6/0



Type	Date	Num	Name	Description	Amount
<b>A01100 - Cash at Bank</b>					
<b>A01101 - Unrestricted Municipal Bank</b>					
Cheque	01/02/2018	DD010218	Westnet	Internet Access Feb 2018, Email Hosting 191117-191217	-193.05
Bill Pmt -Cheque	05/02/2018	Credit Card	NAB Visa	BARRACKS Kettles x 2, TRAINING Accommodation for course Marwick, BARRACKS Full set of double bedding, MEDICAL CENTRE Floor mat for Doctor	-1,007.04
Liability Cheque	07/02/2018		Dept of Human Services - EFT	CHILD SUPPORT DEDUCTION Jan 2018	-803.26
Bill Pmt -Cheque	07/02/2018		Contract Aquatic Services - EFT	SWIMMING POOL Contract Management Fee Jan 2018, Head immobiliser, Chest shoulder straps x 2, Hose joiner, CHEMICALS Sodium Bisulphate x 8 bags, Cyanuric Acid 25kg x 3, Sodium Bisulphate x 10 bags, Chlorine 10kg x 12	-18,009.42
Bill Pmt -Cheque	07/02/2018		Tudor House - EFT	PUBLIC RELATIONS Australian Flag 1800x900mm, fully sewn with sister clips x 2	-370.00
Paycheque	07/02/2018		Salaries and Wages	PPE070218	-27,874.88
Bill Pmt -Cheque	09/02/2018		A&B Canvas Australia - EFT	AIRSTRIPE Windsock, REC CENTRE OVAL Windsock	-507.10
Bill Pmt -Cheque	09/02/2018		ASB Marketing - EFT	UNIFORMS Triton Polo with Shire Logo Custom Size, Softshell Jacket with Shire Logo Custom Size	-233.53
Bill Pmt -Cheque	09/02/2018		Asphalt in a bag - EFT	RURAL ROAD PATCHING Asphalt in a bag 20kg bags x 100	-3,437.50
Bill Pmt -Cheque	09/02/2018		Bunnings Midland - EFT	PARKS & GARDENS Holman 25mm Solenoid Valve With Flow Control	-151.88
Bill Pmt -Cheque	09/02/2018		Central Second Hand - EFT	RAILWAY BARRACKS Double Bed Frames and Mattresses x2	-1,198.00
Bill Pmt -Cheque	09/02/2018		Conplant Ammann Australia - EFT	MAINTENANCE WM160 250hrs Service and Repairs to Air Conditioning and Air Compressor for Tyres	-2,522.68
Bill Pmt -Cheque	09/02/2018		Courier Australia - EFT	FREIGHT Shirts and Jackets for Staff and Councillors, 1x Windsock 230118, FREIGHT 1x Windsock, swivel and rope 240118, FREIGHT Works Parts 250218	-41.76
Bill Pmt -Cheque	09/02/2018		Fuji Xerox - EFT	PHOTOCOPY Lease 210218-200318	-546.70
Bill Pmt -Cheque	09/02/2018		Incredible Creatures - EFT	WYALKATCHEM FAIR 2018 Petting Zoo 3 hrs	-850.00
Bill Pmt -Cheque	09/02/2018		JK Williams - EFT	REC CENTRE Doors x 2 - Ladies toilets and entry box, 2 SLOCUM ST Door for store room	-597.00
Bill Pmt -Cheque	09/02/2018		Koorda Ag Parts - EFT	RAILWAY BARRACKS Replace barge board and sheets on western side - materials only, SWIMMING POOL Roller Door in deep ocean - materials only	-3,366.00
Bill Pmt -Cheque	09/02/2018		MJM Mech Services - EFT	MEDICAL CENTRE Strip and clean split system in Doctors office	-198.00
Bill Pmt -Cheque	09/02/2018		NNT Uniforms - EFT	UNIFORMS Trenorden, Bolt	-433.35
Bill Pmt -Cheque	09/02/2018		Pump Solutions - EFT	PUMP MAINTENANCE Pump impeller & seal, FREIGHT of Pump impeller & seal	-463.65
Bill Pmt -Cheque	09/02/2018		Shire of Mt Marshall - EFT	NEWHEALTH expenses Dec 2017	-3,050.80
Bill Pmt -Cheque	09/02/2018		T & E Services Pty Ltd - EFT	MEDICAL SERVICES Feb 2018	-13,750.00
Bill Pmt -Cheque	09/02/2018		WA Contract Ranger Services - EFT	ANIMAL CONTROL Ranger Visit 080118, 230118	-561.00
Bill Pmt -Cheque	09/02/2018		Webarena - EFT	WEBSITE HOSTING 160218-150518	-132.00
Bill Pmt -Cheque	09/02/2018		Wheatbelt Business Network - EFT	PUBLIC RELATIONS Business Membership Subsidies for WBN x 8	-1,188.00
Bill Pmt -Cheque	09/02/2018		Wyalkatchem Spraying Service - EFT	ROADSIDE SPRAYING TOWN Contract spraying 3.5hrs, PIONEER PARK Contract Spraying 1.25hrs, TENNIS CLUB Contract Spraying 3.55hrs, REC CENTRE OVAL Contract spraying 1hr 010218-080218	-760.00
Bill Pmt -Cheque	09/02/2018		XCy Pty Ltd - EFT	MAINTENANCE WM216 Installation and Test of Two Way Radio, WM015 Installation and Test of Two Way Radio, WM017 Installation and Test of Two Way Radio, DEPOT Consumables, Cable, and Connectors, DEPOT Radio Installations Inspect, Test, Tag, Clean, and Repair 6x Older Radios, Mobilisation Travel	-2,172.50
Bill Pmt -Cheque	12/02/2018	DD120218	Telstra	TELEPHONE Landlines 170118-160218	-619.14
Bill Pmt -Cheque	13/02/2018	16854	Wylie News & Lotteries	NEWSPAPERS Nov 2017, Dec 2017, Jan 2018, REFRESHMENTS Thank you cards for ex Councillors Jones and Gawley, Staff Lunch Christmas/end of year 4x salad 1x sandwich, AUSTRALIA DAY Tin of Beetroot, Salads for 50 People,	-269.00
Bill Pmt -Cheque	13/02/2018	DD130218	Water Corporation.	WATER USAGE 221117-220118, SERVICE CHARGES 221117-220118	-42.86
Liability Cheque	15/02/2018		Small Business Super Clearing House - EFT	SUPERANNUATION Dec 2017-Jan 2018	-15,990.43
Bill Pmt -Cheque	15/02/2018		Contract Aquatic Services - EFT	SWIMMING POOL Contract Management Fee Feb 2018, CHEMICALS Sodium Bisulphate 25kg x 3, Chlorine 10kg x 12	-16,557.42
Bill Pmt -Cheque	15/02/2018		Dave's Tree Services - EFT	TREE PRUNING Western Power list of various trees x 12	-2,860.00
Bill Pmt -Cheque	15/02/2018	DD150218	Synergy	ELECTRICITY 041117-050118	-709.60

Bill Pmt -Cheque	16/02/2018	DD160218	Water Corporation.	WATER USAGE 231117-240118, SERVICE CHARGE 231117-240118	-176.41
Bill Pmt -Cheque	16/02/2018	DD160218	Synergy	ELECTRICITY 211117-100118	-141.95
Bill Pmt -Cheque	19/02/2018		Australia Post - Mail - EFT	POSTAGE January 2018	-120.98
Bill Pmt -Cheque	19/02/2018		BOC Gases - EFT	DEPOT Oxygen/Acetylene container service charges 291217-280118	-65.65
Bill Pmt -Cheque	19/02/2018		Courier Australia - EFT	FREIGHT Library Books 201217	-84.56
Bill Pmt -Cheque	19/02/2018		Dunnings - EFT	FUEL January 2018, OILS Liplax ep2 20kg January 2018, MAINTENANCE Truck Wash 20L	-2,209.82
Bill Pmt -Cheque	19/02/2018		Fuji Xerox - EFT	PHOTOCOPY Lease 211217-200118, B&W Copies x 6258 Dec 2017	-413.58
Bill Pmt -Cheque	19/02/2018		Landmark - EFT	SWIMMING POOL Gas bottle 9kg, CHEMICALS Chlorine 20L, AUSTRALIA DAY Gas bottle 9kg	-114.30
Bill Pmt -Cheque	19/02/2018		Mitre 10 Solutions Northam - EFT	TENNIS CLUB PLAYGROUND Shade cloth 1.8m Wide per Meter, accent builders filler 1kg	-815.53
Bill Pmt -Cheque	19/02/2018		Murphys Spray & Blast Equipment - EFT	PLANT PARTS Line marker - Line Striping Tip 4 Fan, SC6 Tip Retainer, SC6 Tip Seal, SC6 Base Head Assy Titan	-163.68
Bill Pmt -Cheque	19/02/2018		Supercheap Auto - EFT	EXPENDABLE TOOLS Air Blow Gun, PARKS & GARDENS Jerry Can Petrol 5L, Jerry Can Diesel 20L x 2, EXPENDABLE TOOLS 45 Litre Roller Storage Box, MAINTENANCE WM000 Floormats, PLANT PARTS Air Compressor Replacement Air Filter	-193.82
Bill Pmt -Cheque	19/02/2018		Tudor House - EFT	BANNERS IN THE TERRACE PVC Banner (4 eyelets top and bottom)	-126.50
Bill Pmt -Cheque	19/02/2018		Wyalkatchem Community Resource Cntr - EFT	CRC ANNUAL FEE Shortfall 2016/17, Shortfall Jul-Dec 2017, CRC ANNUAL FEE Jan 2018	-2,883.00
Bill Pmt -Cheque	19/02/2018		Youlie and Son Spreading - EFT	WANDRRA Roller Hire Ryan Rd Culvert 140218	-2,178.00
Cheque	19/02/2018	dd190218	Foxtel	57 FLINT ST Foxtel for Doctor	-152.00
Bill Pmt -Cheque	19/02/2018	dd190218	Water Corporation.	WATER USAGE 241117-290118, SERVICE CHARGES 010118-280218	-298.38
Paycheque	20/02/2018		Salaries and Wages	PPE200218	-515.53
Bill Pmt -Cheque	20/02/2018	dd200218	Water Corporation.	SERVICE CHARGE Standpipe Nembudding South Rd 010118-280218	-40.47
Paycheque	21/02/2018		Salaries and Wages	PPE210218	-30,810.92
Bill Pmt -Cheque	21/02/2018	dd210218	Synergy	ELECTRICITY Medical Centre final bill 060118-020218	-134.95
Bill Pmt -Cheque	21/02/2018	dd210218	Telstra	TELEPHONE Mobiles 020218-010318	-118.44
Bill Pmt -Cheque	22/02/2018	dd220218	Synergy	ELECTRICITY Street Lights 020118-010218	-2,226.85
Bill Pmt -Cheque	23/02/2018		Brendon Wilkes Electrical - EFT	DEPOT Replace pressure switch on 3 phase air compressor, TOWN HALL Temporary fix to lights on front entrance of building, 51 FLINT ST Test RCD's and Smoke Detectors	-549.45
Bill Pmt -Cheque	23/02/2018		Bunnings Midland - EFT	URBAN STREETS Ant Granule Insecticide 1Kg, SWIMMING POOL Ant Granule Insecticide 1Kg, SWIMMING POOL Phenyle Outdoor Cleaner 1L, PARKS & GARDENS Phenyle Outdoor Cleaner 1L, TOWN HALL Zinc Plated Concrete Nails 335 Pack, TENNIS CLUB PLAYGROUND Weed Control Mat 1.83 x 25m x3	-328.01
Bill Pmt -Cheque	23/02/2018		Burgess Rawson - EFT	PUBLIC TOILETS Water Usage Charge 071217 - 080218, PARKS & GARDENS Water Usage Charge 071217 - 080218, CBH MUSEUM Water Usage Charge 071217 - 080218	-1,099.38
Bill Pmt -Cheque	23/02/2018		Cannon Hygiene Australia - EFT	PUBLIC TOILETS Sharps unit purchase x2, PUBLIC TOILETS Sharps unit bimonthly service 271117-261118	-627.00
Bill Pmt -Cheque	23/02/2018		Conplant Ammann Australia - EFT	REPAIRS WM160 Brake Drum and Shoe replacement on Roller	-9,970.73
Bill Pmt -Cheque	23/02/2018		Courier Australia - EFT	FREIGHT Works Parts 090218, 080218, 070218, 130218, 160218, Banners in the Terrace 140218, MEDICAL CENTRE Freight of Medical Equipment 120218	-143.80
Bill Pmt -Cheque	23/02/2018		Dan Garner Music - EFT	WYALKATCHEM FAIR 2018 Evening Music Performance	-200.00
Bill Pmt -Cheque	23/02/2018		Data#3 - EFT	COMPUTER Trend Micro licence 010418-310819	-200.38
Bill Pmt -Cheque	23/02/2018		Drainflow Services Pty Ltd - EFT	DRAINAGE TOWN Hire of Educator Truck to Clean Storm Water Drains 12hrs, Mobilisation/Demobilisation of Educator Truck	-2,178.00
Bill Pmt -Cheque	23/02/2018		EJ Charlton & Co - EFT	RURAL ROAD PATCHING Gravel 9,920m3	-10,912.00
Bill Pmt -Cheque	23/02/2018		Fuji Xerox - EFT	PHOTOCOPY B&W Copies x 8440 Jan 2018	-83.56
Bill Pmt -Cheque	23/02/2018		Jason Signmakers - EFT	SIGNAGE T-Top Bollard 6kg base x15	-247.50
Bill Pmt -Cheque	23/02/2018		Nightingale, Rachel - EFT	AWARE Labour and Travel 011017-311217	-2,558.27

Bill Pmt -Cheque	23/02/2018		Petchell Mechanical - EFT	REPAIRS WM012 test and replace battery	-253.00
Bill Pmt -Cheque	23/02/2018		Pulse Locating - EFT	MAIN ROADS DEPOT Service Location Check, AIRPORT DEVELOPMENT Service Location Check	-1,815.00
Bill Pmt -Cheque	23/02/2018		Total Eden - EFT	PARKS & GARDENS Valve Solenoid 2400bsp 25mm x12, FREIGHT	-271.70
Bill Pmt -Cheque	23/02/2018		Wilson Sign Solutions - EFT	MEMBERS MINOR EXPENDITURE Updates to Members Honour Board Jones, Gawley and Metcalfe	-105.60
Bill Pmt -Cheque	23/02/2018		Winc Australia Pty Ltd - EFT	AUSTRALIA DAY Plastic Portion Control Cups x 200	-19.62
Bill Pmt -Cheque	23/02/2018		Wyalkatchem Hotel - EFT	CHRISTMAS LIGHTS Best Business 2017, AUSTRALIA DAY Gravy, REFRESHMENTS Council Meeting Jan 18, BENJABERRING HINDMARSH CROSSROAD Surveyor Meals x2	-242.00
Bill Pmt -Cheque	23/02/2018		Wyalkatchem IGA Express - EFT	AUSTRALIA DAY Jan 2018, COUNCIL MEETING, OFFICE AMENITIES Nov 17-Jan 18	-1,111.47
Bill Pmt -Cheque	23/02/2018		Wyalkatchem Road House - EFT	REFRESHMENTS Council Workshop 310118 Lunch for 11 people	-165.00
Bill Pmt -Cheque	23/02/2018		Wyalkatchem Spraying Service - EFT	AIRPORT Contract Spraying 110218 1hr, REC CENTRE OVAL Contract Spraying 220218 3.45hrs, AIRPORT Repair of Windsock 210218 2hrs, ROADSIDE SPRAYING TOWN Contract Spraying 150218 1hr	-620.00
Bill Pmt -Cheque	23/02/2018		Wyalkatchem Tyre Service - EFT	TYRES WM017 Repair x1	-220.00
Cheque	23/02/2018		McDonald, Ella	TRAINING Resilience Workshop McDonald 190218, TRAVEL LEMC in Dowerin 290118	-72.90
Bill Pmt -Cheque	26/02/2018	dd260218	Water Corporation.	WATER USAGE 071217-080218, SERVICE CHARGE 010118-280218	-3,559.87
General Journal	27/02/2018	2929	NAB	Merchant Fees	-49.49
General Journal	28/02/2018	2931	NAB	Account Keeping Fee	-27.20
Total A01101 - Unrestricted Municipal Bank					<u>-203,083.80</u>

#### **CERTIFICATION OF CHIEF EXECUTIVE OFFICER**

I hereby certify that the Schedule of Accounts paid was submitted to Council on Thursday, 15 March 2018.  
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 Thursday, 15 March 2018 for information pursuant to Section 6.8(2)(b) of the Local Government Act 1995.

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Ian McCabe, Chief Executive Officer

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Cr Quentin Davies, Chairman



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 within Australia only)

WYALKATCHEM SHIRE  
27 FLINT STREET  
WYALKATCHEM WA 6485

Statement Period 29 December 2017 to 29 January 2018  
Company Account No: 4557 0498 0000 4281  
Facility Limit: \$13,000

**Your Account Summary**

Balance from previous statement	\$2,782.35 DR
Payments and other credits	\$2,782.35 CR
Purchases, cash advances and other debits	\$998.04 DR
Interest and other charges	\$9.00 DR
<b>Closing Balance</b>	<b>\$1,007.04 DR</b>

**YOUR DIRECT DEBIT PAYMENT OF \$1,007.04 WILL BE  
CHARGED TO ACCOUNT 000086977- 0000508383313 ON  
05/02/2018 AS PER OUR AGREEMENT.**

see reverse for transaction details



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 December 2017 to 29 January 2018  
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
8 Jan 2018	/// \$35.00	KMART 1022 WARWICK	BARRACKS Kettles x 2				74363968006
8 Jan 2018	/// \$650.00	ROCKINGHAM HOLIDAY V ROCKINGHAM	TRAINING Accommodation for course Marwick				74940528005
15 Jan 2018	/// \$170.04	LSL LIFESTYLE PTY LTD REDFERN	BARRACKS Double Bed <del>Sheet</del> Bedding Set x 1				74940528012
16 Jan 2018	/// \$143.00	matshop.com.au Emu Plains	MEDICAL CENTRE Floor mat for doctor				02150963382
29 Jan 2018	\$9.00	CARD FEE					74557048029
Total for this period	\$1,007.04		Totals				

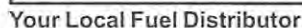
## Employee declaration

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

Cardholder signature: \_\_\_\_\_

Date: \_\_\_\_\_

22-02-18



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

ABN: 29384905038  
SHIRE OF WYALKATCHEM  
PO BOX 224  
WYALKATCHEM 6485

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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

\*\* TAX INVOICE \*\*

ABN: 29384905038  
SHIRE OF WYALKATCHEM  
PO BOX 224  
WYALKATCHEM 6485

31/01/2018

PAGE: 2  
SHIRW


Location	Order No	ODO	Date	Tax Invoice	Product	Quantity	Unit Price	Amount \$
<b>Card: 7034320089961822</b>	<b>Rego: WYLIE</b>	<b>Driver: WM006</b>						
WYALKATCHEM WA	0	08/01/2018 11:54	947		UNLEADED - SERVICE STN	43.99	1.379	60.67
WARWICK WA	0	20/01/2018 16:50	320		UNLEADED - SERVICE STN	51.78	1.379	71.40
WARWICK WA	0	29/01/2018 15:50	684		UNLEADED - SERVICE STN	35.52	1.299	46.14
		31/01/2018 00:00	001400547854		DIST CARD FEE	1.00	3.850	3.85
					Card Totals	132.29		182.06
<b>Card: 7034320089963968</b>	<b>Rego: WYLIEBUS</b>	<b>Driver: WYLIEBUS</b>						
		31/01/2018 00:00	001400547855		DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
<b>Card: 7034320091090800</b>	<b>Rego: WM012</b>	<b>Driver:</b>						
WYALKATCHEM WA	0	04/01/2018 06:45	927		UNLEADED - SERVICE STN	20.50	1.379	28.27
WYALKATCHEM WA	0	09/01/2018 07:07	953		DIESEL - SERVICE STN	67.02	1.379	92.42
WYALKATCHEM WA	0	10/01/2018 14:43	973		UNLEADED - SERVICE STN	40.00	1.379	55.15
WYALKATCHEM WA	0	19/01/2018 10:34	147		UNLEADED - SERVICE STN	20.74	1.379	28.60
WYALKATCHEM WA	0	22/01/2018 07:09	156		DIESEL - SERVICE STN	79.83	1.379	110.09
WYALKATCHEM WA	0	22/01/2018 08:09	159		UNLEADED - SERVICE STN	35.83	1.379	49.41
WYALKATCHEM WA	0	30/01/2018 07:08	196		DIESEL - SERVICE STN	18.42	1.389	25.59
		31/01/2018 00:00	001400547856		DIST CARD FEE	1.00	3.850	3.85
					Card Totals	283.34		393.38

GST Incl in Total 200.89

Invoices Total	UNLEADED - SERVICE STN	456.69	626.95
	PRO-TRUCK WASH 20LTR	1.00	61.60
	DIESEL - SERVICE STN	905.80	1,258.30
	DIST CARD FEE	9.00	34.65
	LIPLEX EP2 20KG (AMPOL)	1.00	228.32
<b>Total</b>			<b>2,209.82</b>

Total excl. GST 2,008.93

### 8.2.3 FINANCIAL MANAGEMENT – CHANGE IN ACCOUNTING POLICIES – DEPRECIATION OF NON-CURRENT ASSETS - AIRSTRIPS

<b>FILE REFERENCE:</b>	12.5 and 12.10.2
<b>AUTHOR'S NAME AND POSITION:</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/ RESPONDENT/LOCATION:</b>	N / A
<b>NOTIFICATION TO APPLICANT:</b>	N / A
<b>DATE REPORT WRITTEN:</b>	21 February 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>Strategic Community Plan Reference:</b>	5.4 Robust and accountable business and financial processes.

#### **SUMMARY:**

#### **That Council resolve the following:**

1. Require staff to make any necessary change to policy, reporting and records to give effect to the following: recognise airstrip seal as having a useful life of 15 years; and airstrip pavements a useful life of 50 years;
2. Require staff to make any necessary change to policy, reporting and records to ensure compliance with local government financial regulations and Australian Accounting Standards.

#### **Appendix:**

1. Australian Accounting Standard AAS 4 Depreciation.

#### **Background:**

Significant accounting policies are informed by the Australian Accounting Standards and local government financial regulations and detailed within notes to Council's monthly and annual financial reports

Currently, references to aerodrome assets vary across financial reporting tools. For example, the monthly financial report indicates that airstrips are not depreciated. This is incorrect as there are in fact values for airstrip depreciation in the monthly financial reports but these are amalgamated with aerodrome buildings.



Further, depreciation of airstrip and building assets are amalgamated for budgets and annual reporting and calculated over a useful life of 50 years (which is appropriate for buildings and airstrip pavement).

However, airstrips are road-like in structure and subject to use and wear. Similarly, they have a useful life and require regular maintenance and eventual re-surfacing and the seal would have a useful life of 15 years, much like a road.

The inherent value in the asset is not correctly recognised under the current policy setting and masks the true value and costs of the asset and the wider aerodrome precinct. This may cause issues for full costs calculations and impact on lease charges and project funding.

This item recommend adjustments to accounting policy and a re-calculation of how aerodrome assets are valued and depreciated.

As this item has ramifications for the Budget and Annual Report, the Decision is subject to an Absolute Majority.

**Comment:**

Accounting Standards apply under Corporations Law and entities required by legislation, ministerial directive or other government authority.

Accounting Standard AAS 4 requires recognition of physical assets where a future economic benefit will eventuate; and the asset possesses cost or other value that can be measured reliably. This means that where an asset will deliver value (i.e. it can generate utility by use) and costs can be reliably calculated (such as the cost of replacement), it must be recognised in financial statements.

The Standard requires that non-current assets (those assets where the value won't be fully realised in the current year) are depreciated over their useful life and specify how this is to be done.

Council's current depreciation policy states all non-current assets having a limited useful life (excluding freehold land) are depreciated over their useful life in a manner which reflects consumption of the future economic benefits embodied in those assets (refer **1. SIGNIFICANT ACCOUNTING POLICIES; j Depreciation of Non-Current Assets**).

The current policy setting stating airstrips are not depreciated is an oversight. In addition, the calculation of depreciation is amalgamated for aerodrome assets, where some assets ought to be calculated over 50 years and some over 15 years, they are all calculated over 50 years. Correcting this to reflect the useful life of the assets and the consumption of economic benefits will make council policy conforming and improve financial performance.

It is recommended that the assets be re-valued to fair value in the current financial year (in accordance with AASB 13 Fair Value Measurement); the

policy be re-set to a useful life of 15 years for the seal and 50 years for the pavement; where necessary, airstrip assets be removed from calculations with buildings; and that the remaining useful life be calculated to reflect consumption of economic benefits; and, that the carrying value of the assets therefore be calculated for the preparation of the 2017/18 financial statements as at 30 June 2018.

This change would be reflected by amendment to the accounting policy in council agenda's with immediate effect and subsequent budgets and annual reports as they are produced.

There may be a need for local accounting to identify the seal and pavement values and make subsequent changes to annual reporting and budgeting accordingly. It should be noted that these assets were already due to be re-valued for fair value by 30 June 2018.

**Consultation:**

Mrs Claire Trenorden, Manager Corporate Services;

Mr Craig Harris, Manager of Works;

Full Council

**Statutory Environment:**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996 (reg. 17A, 27, 32 and 50)

Australian Accounting Standard AAS 4 Depreciation

Australian Accounting Standard AASB 13 Fair Value Measurement

**Policy Implications:**

There will be amendments to Council's accounting policies

**Financial Implications:**

There is no immediate financial impact of this recommendation. Recognition may vary the value of fixed non-current assets; there may be increased depreciation recognised with increases to operating expenditure; there may be an increase to comprehensive income due to the revaluation of the asset; there will be changes to budgeting. It is not expected that these changes will be material in effect but they are necessary to improve accuracy and ensure correct values and pricing of aerodrome assets and services.

**Strategic/Risk Implications:**

There is no risk to the local government involved in accepting this recommendation.

**Voting Requirements:** Absolute Majority

**Council Decision Number:** 31/2018

**Moved:** Cr Holdsworth

**Seconded:** Cr Garner

**That Council Resolve the Following:**

1. Require staff to make any necessary change to policy, reporting and records to give effect to the following: recognise airstrip seal as having a useful life of 15 years; and airstrip pavements a useful life of 50 years;
2. Require staff to make any necessary change to policy, reporting and records to ensure compliance with local government financial regulations and Australian Accounting Standards.

**Vote:** 6/0

Australian Accounting Standard

**AAS 4**  
August 1997

# Depreciation

Prepared by the  
**Public Sector Accounting Standards Board** of the  
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**Australian Accounting Standards Board**

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on behalf of the **Australian Society of Certified**  
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Defined words appear in *italics* the first time they appear in a section. The definitions are in Section 14. Standards are printed in **bold** type and commentary in light type.

## **MAIN FEATURES OF THE STANDARD**

### **A Note on the Scope of the Standard**

In broad terms, the Standard covers two aspects.

- 1 Recognition of assets with physical substance and which are expected to be used during more than one reporting period, which corresponds with a requirement in International Accounting Standard IAS 16 “Property, Plant and Equipment” to recognise property, plant and equipment.
- 2 Depreciation of all non-current assets with limited useful lives, which would include intangible assets.

### **Recognition of Assets with Physical Substance**

The Standard requires the recognition of an asset with physical substance which is expected to be used during more than one reporting period when and only when:

- (a) it is probable that the future economic benefits embodied in the asset will eventuate; and
- (b) the asset possesses a cost or other value that can be measured reliably.

### **Depreciation**

The Standard requires non-current assets that have limited useful lives (depreciable assets) to be depreciated over those useful lives and specifies the manner in which this is to be done.

### **Disclosure**

The Standard requires disclosure of specified information about depreciable assets and the allocation of the depreciable amount.



# AUSTRALIAN ACCOUNTING STANDARD

## AAS 4 “DEPRECIATION”

### 1 Application

- 1.1 Subject to paragraph 1.3, this Standard applies to *general purpose financial reports* of each *reporting entity* to which Accounting Standards operative under the Corporations Law do not apply.
- 1.2 Subject to paragraph 1.3, this Standard applies to financial reports that are held out to be general purpose financial reports by an *entity* which is not a reporting entity, and to which Accounting Standards operative under the Corporations Law do not apply.
- 1.3 This Standard does not apply:
- (a) in respect of accounting policies prescribed for *non-current assets* in other Australian Accounting Standards; and
  - (b) to non-current assets that are:
    - (i) forests, livestock or similar regenerative natural resources; or
    - (ii) *investment properties*.
- 1.3.1 Accounting Standards operative under the Corporations Law apply to companies and to other entities required by legislation, ministerial directive or other government authority to apply such Standards. Reporting entities which are not required to apply Accounting Standards operative under the Corporations Law are required to apply this Standard.
- 1.3.2 The standards specified in this Standard apply to the financial report where information resulting from their application is material, in accordance with Australian Accounting Standard AAS 5 “Materiality”.

- 1.3.3 Accounting policies are prescribed for particular types of non-current assets in a number of other Australian Accounting Standards, for example, goodwill in Australian Accounting Standard AAS 18 “Accounting for Goodwill” and deferred research and development costs in Australian Accounting Standard AAS 13 “Accounting for Research and Development Costs”.

## 2 Operative Date

- 2.1 **This Standard applies to reporting periods ending on or after 30 June 1998.**
- 2.2 **This Standard may be applied to reporting periods ending before 30 June 1998.**
- 2.2.1 AAS 4 “Depreciation of Non-Current Assets”, as issued in June 1996, continues to apply for reporting periods that end before 30 June 1998. However, where an *entity* elects to apply this Standard early in accordance with paragraph 2.2 it will not also be obliged to comply with AAS 4, as issued in June 1996, for the reporting periods to which the election applies.
- 2.3 **When operative, this Standard supersedes Australian Accounting Standard AAS 4 as issued in June 1996.**

## 3 Purpose of Standard

- 3.1 **The purpose of this Standard is to:**
- (a) **require the *recognition* of assets with physical substance that are expected to be used during more than one reporting period and which meet specified criteria**
  - (b) **require the consumption or loss of future economic benefits embodied in *non-current assets* with limited *useful lives* to be recognised**
  - (c) **require disclosure in the financial report of information in relation to depreciable non-current assets and the allocation of the *depreciable amount*.**
- 3.1.1 The establishment of recognition criteria for assets with physical substance that are expected to be used during more than one

period and the establishment of accounting standards for the depreciation of non-current assets will assist in ensuring that users of *general purpose financial reports* are provided with relevant, reliable and comparable information about the depreciation of non-current assets for the purposes of assessing the performance, financial position, financing and investing, and compliance of the *entity*.

- 3.1.2 The recognition of non-current assets without physical substance (intangible assets) is outside the scope of this Standard.

## **4 Recognition of Assets with Physical Substance**

- 4.1 Subject to paragraph 4.2, an *asset* with physical substance which is expected to be used during more than one reporting period must be *recognised* when and only when:**
- (a) it is probable that the future economic benefits embodied in the asset will eventuate; and**
  - (b) the asset possesses a cost or other value that can be measured reliably.**
- 4.2 An *entity* may elect not to recognise assets and *liabilities* arising from agreements equally proportionately unperformed, except that, where another Accounting Standard sets out requirements for the recognition of such assets and liabilities, the requirements of that Standard must be applied.**
- 4.2.1 In practice, assets and liabilities arising from agreements equally proportionately unperformed that would satisfy the recognition criteria set out in this Standard have usually been recognised only in respect of particular types of agreements, such as finance leases. For many other agreements, significant uncertainty may exist as to whether the definitions of, and recognition criteria for, assets and liabilities would be satisfied. In addition, substantial difficulties may arise in determining a reliable and appropriate measure for assets and liabilities which may arise from these agreements.

## **5 Recognising the Depreciable Amount**

- 5.1** The *depreciable amount* of a *depreciable asset* must be allocated on a systematic basis over its *useful life*. The depreciation method applied to an *asset* must reflect the pattern in which the asset's future economic benefits are consumed or lost by the *entity*. The allocation of the depreciable amount must be *recognised* as an *expense*, except to the extent that the amount allocated is included in the carrying amount of another asset.
- 5.2** In estimating the useful life of a depreciable asset, consideration must be given to the following factors:
- (a) expected physical wear and tear;
  - (b) obsolescence; and
  - (c) legal or other limits on the use of the asset.
- 5.3** The depreciable amount must be allocated from the time when a depreciable asset is first put into use or held ready for use. Where an asset is a complex structure made up of interdependent sub-structures which require installation in successive stages, it must be considered as being held ready for use only after installation has been completed to a stage where service or saleable product can be obtained.
- 5.4** The depreciable amount of any addition or extension to an existing depreciable asset which becomes an integral part of that asset must be allocated over the remaining useful life of that asset.
- 5.5** The depreciable amount of any addition or extension to an existing depreciable asset which retains a separate identity and will be capable of being used after that asset is disposed of must be allocated independently of that existing asset on the basis of its own useful life.
- 5.5.1** The term “depreciation” is often used interchangeably with the term “amortisation”. The terms have the same meaning, however, depreciation is generally used in relation to *non-current assets* that have physical substance while amortisation is generally used in relation to intangible non-current assets.

5.5.2 With the exception generally of land, a characteristic common to all physical assets (durable goods and other physical property) held on a long-term basis, is that their useful lives are limited: that is, their service potential declines over time to a point where it is, for all practical purposes, consumed or lost.

5.5.3 Factors that can contribute to this decline are:

- (a) wear and tear, through physical use, in excess of that which maintenance can restore
- (b) technical obsolescence, that is, the process of becoming increasingly out-of-date and, on a comparative basis, inefficient as a result of technological advances and improvements
- (c) commercial obsolescence, that is, the process of becoming redundant through a fall in the market demand for the goods or services in the production of which the respective assets are used.

The possibility of obsolescence, both technical and commercial, is a factor which exists regardless of the physical use of an asset.

5.5.4 In common with physical assets, most intangible assets held on a long-term basis have limited useful lives. In the case of some, for example, lease rights, patents, trademarks, copyrights, licences and franchises, the service potential of the particular rights or entitlements will be available only for a limited term of known duration, fixed by statute or by agreement. In the case of others, for example, research and development or promotion expenditures carried forward as assets, the period of time over which the benefits from those expenditures will be available is not precisely ascertainable. Nevertheless, the nature of the benefits is inevitably such that they must be assumed to expire in time.

5.5.5 Depreciation, in this Standard, is viewed as a process of allocation, and *accumulated depreciation* in respect of any one depreciable asset is logically limited to (and cannot exceed) the depreciable amount.

5.5.6 The future economic benefits associated with non-current assets may be consumed in the process of creating other assets or adding value to other assets, such as inventories or constructed property, plant and equipment. In these circumstances, the depreciable

amount is recognised as part of the carrying amount of the other assets, rather than as an expense.

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**¶5.5.2**

- 5.5.7 The allocation of the depreciable amount in respect of any asset is dependent on several factors:
- (a) the basis chosen for assessing the useful life of the asset, that is, either time or output, or, in some special cases, *revenue*
  - (b) the specific method adopted for allocating the depreciable amount
  - (c) the estimate, for the time being, of the net amount recoverable on ultimate disposal of the asset.
- 5.5.8 Most commonly, the useful life of an asset is assessed and expressed on a time basis. In determining the useful life, consideration needs to be given to the following factors in the context of the utility of the asset for the entity:
- (a) in the case of physical assets, the potential physical life of the asset, that is, the period of time over which the asset can be expected to last physically, at a projected average rate of usage and assuming adequate maintenance
  - (b) in all cases, the potential technical life of the asset, that is, the period of time over which the asset can be expected to remain efficient having regard to technical obsolescence
  - (c) in all cases, the expected commercial life of the asset, corresponding to the commercial life of its product or output (the possibility of an alternative use for the asset by the entity needs to be kept in mind)
  - (d) in the case of certain rights and entitlements, the legal life of the asset, that is, the period of time during which the right or entitlement exists.
- 5.5.9 The bases for allocating the depreciable amount ought to be appropriate to the nature of the respective assets and their expected use. The basis chosen is that which best reflects the underlying physical, technical, commercial and, where appropriate, legal facts.
- 5.5.10 The useful life of an asset would normally be the shortest of the alternatives applicable. These alternatives relate to an asset's expected useful life to the entity, which may be different from its useful life to another entity. An addition or modification to an existing asset may, on occasions, extend the useful life of that asset.

Opportunities for the renewal or extension of a right or entitlement are also a factor to be taken into account.

- 5.5.11 Where the useful life is estimated on a time basis, several methods are available for allocating the depreciable amount, according to whether it is considered that the pattern of the exhaustion of the asset's service potential will remain constant from reporting period to reporting period, or will increase or decrease over time. The straight-line method is a means of determining systematic allocations which are constant from reporting period to reporting period and is most commonly adopted because of its simplicity. The reducing-balance method is one of several methods yielding allocations which decrease from reporting period to reporting period. Such decreasing allocations would be justified where an asset can be expected to yield more service in the earlier reporting periods than in the later, so that it could be argued that the earlier reporting periods ought to bear a larger allocation of the depreciable amount of the asset.
- 5.5.12 An alternative basis for determining the useful life of an asset is the overall output or service which the asset is expected to yield to the entity, for example, estimated production units, operating hours or distance travelled. This alternative basis is also a means of determining systematic allocations of the depreciable amount. It is appropriate in situations where the service potential of an asset can be expected to be extinguished in direct proportion to its utilisation, and before the asset becomes technically or commercially obsolete. Where the estimated useful life is assessed in terms of expected output or service, allocations will be based on the actual output or service quantities in each reporting period and hence are likely to vary from reporting period to reporting period. A variant suitable for certain specialised plant or equipment is to base allocations on measurement of the specific wear that has occurred in each reporting period through use of the asset.
- 5.5.13 The bases for allocating the depreciable amount need to be selected with proper regard for the underlying facts. Whichever basis is selected, it is essential that it be applied consistently, from reporting period to reporting period, irrespective of:
- (a) the result/profit or loss for any one reporting period; or
  - (b) the amount that may be claimed as an allowable deduction when computing taxable income for any one reporting period; or



- (c) whether any of the assets have been revalued.

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**¶5.5.10**

## Revaluation of Depreciable Assets

- 5.5.14 In relation to depreciable assets, entities can depart from the historical cost basis of accounting by periodically revaluing some or all of those assets, with a consequential adjustment of the amounts at which they are carried in the statement of financial position. Because of inflation, most revaluations result in an upward adjustment, the amount of which may be described as a “revaluation increment”. The amount of a downward adjustment may be described correspondingly as a “revaluation decrement”.
- 5.5.15 When a depreciable asset has been revalued, and the revalued amount recognised, the revalued depreciable amount is allocated on a systematic basis over the asset’s useful life.

## Residual Values

- 5.6 Where a non-current asset is not revalued, the residual value must not subsequently be increased for changes in prices. Where a non-current asset is revalued, a new estimate of residual value must be made at the date of the revaluation.**
- 5.6.1 The estimate of residual value is based on the net amount to be recovered for similar assets which have reached the end of their useful lives and which have operated under conditions similar to those in which the asset will be used. In general, when a non-current asset is not revalued, the estimate of residual value is expressed in terms of the amount expected as at the date of acquisition and not some future value which would take into account the effect of inflation on asset prices. Residual values may still be decreased or increased for reasons other than changes in prices. For example, the residual value may need to be reduced where it becomes evident that the carrying amount of an asset is above its recoverable amount. Also, the residual value may need to be increased where there is a reduction in the estimated useful life of an asset to an entity because the entity decides it will dispose of the asset earlier than originally planned.

## Subsequent Costs

- 5.7 Costs incurred relating to a non-current asset subsequent to it having been first put into use or held ready for use must be added to the carrying amount of the asset when and only when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the asset, will flow to the entity in future reporting periods. All other such**

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¶5.5.14

**costs must be recognised as an expense in the reporting period in which they are incurred.**

- 5.7.1 Subsequent expenditure on non-current assets is only recognised as part of an asset when the expenditure improves the condition of the asset beyond its originally assessed standard of performance or capacity. Examples of improvements which result in increased future economic benefits include:
- (a) modification of an item of plant to extend its useful life, including an increase in its capacity
  - (b) upgrading machine parts to achieve an improvement in the quality of output
  - (c) adoption of new production processes enabling a reduction in previous operating costs.
- 5.7.2 Expenditure that adds future economic benefits in excess of the originally assessed standard of performance improves an asset's usefulness. For example, an item of plant that is originally assessed to have a life of 10,000 hours of operating time is operated for 3,000 hours over a year. The plant then undergoes a major overhaul that adds a further 2,000 hours operating time to its life. After the overhaul, such an item of plant can be viewed as having a total life of 12,000 hours, which is an improvement on the originally assessed 10,000 hours, and the relevant expenditure is capitalised.
- 5.7.3 Major components of some non-current assets may require replacement at regular intervals. For example, a furnace may require relining after a specified number of hours of usage or aircraft interiors such as seats and galleys may require replacement several times during the life of the airframe. The components are accounted for as separate assets, and are depreciated separately, because they have useful lives different from those of the non-current assets to which they relate.
- 5.7.4 There may be circumstances in which the different components of service potential in an asset, which have different useful lives, are not readily identifiable. For example, a shipping channel that has a very long life may be designed with extra depth so that it needs to be dredged only once every five years. In this example, the shipping channel is considered to have two components. One component is the channel to its normal depth which is depreciated over its very long life. The second component is the extra channel

depth where the expenditure incurred in creating the extra channel  
depth meets

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**¶5.7**

the recognition criteria in paragraph 4.1 and is depreciated over its five-year life.

- 5.7.5 The replacement of components of an asset can be distinguished from expenditure on repairs or maintenance made to help maintain the future economic benefits that an entity can expect from an asset. Such expenditure is recognised as an expense when it does not increase the level of economic benefits that will flow to the entity in future periods. For example, the cost of rectifying a breakdown of an item of plant and equipment is treated as an expense.

## **6 Monitoring Depreciation Rates and Methods**

### **Regular Review of Depreciation Rates and Methods**

- 6.1 Depreciation rates must be reviewed at least annually and, if necessary, adjusted so that they will reflect the most recent assessments of the *useful lives* of the respective *assets*, having regard to such factors as asset usage and the rate of technical and commercial obsolescence.
- 6.2 Depreciation methods must be reviewed at least annually and, if there has been a change in the expected pattern of consumption or loss of future economic benefits, the method applied must be changed to reflect the changed pattern.

### **Changes to Depreciation Rates and Methods**

- 6.3 When depreciation rates or depreciation methods are changed, the change must be accounted for as a change in accounting estimate. The effect must be *recognised* in the reporting period of the change, if the change affects that period only, or in the period of the change and future periods, if the change affects both. Depreciation recognised in prior reporting periods must not be changed either by an adjustment via the profit and loss or other operating statement or via retained profits (surplus) or accumulated losses (deficiency).
- 6.3.1 Being a function of factors which cannot be determined with certainty, *depreciation expenses* necessarily contain an element of approximation. This emphasises the need to review those factors at least annually with adjustment, where necessary, to existing depreciation rates or methods.

- 6.3.2 The following examples illustrate the approach required by paragraph 6.3. The non-conforming approach is not permitted.

#### Example 1

Asset cost = \$60

Original estimate of useful life = 6 years

Written down cost at end of year 2 = \$40

At the end of year 2, the useful life is re-estimated downwards to 5 years, leaving only 3 years of useful life instead of 4 years. The straight-line method of depreciation is used.

	Required	Non-conforming
3 <sup>rd</sup> year depreciation	13.3	16
4 <sup>th</sup> year depreciation	13.3	12
5 <sup>th</sup> year depreciation	13.3	12

#### Example 2

Asset cost = \$60

Original estimate of useful life = 6 years

Written down cost at end of year 2 = \$40

At the end of year 2, the useful life is re-estimated upwards to 10 years, leaving 8 years of useful life instead of 4 years. The straight-line method of depreciation is used.

	Required	Non-conforming
3 <sup>rd</sup> year depreciation	5	(2)*
4 <sup>th</sup> year depreciation	5	6
5 <sup>th</sup> year depreciation	5	6
6 <sup>th</sup> year depreciation	5	6
7 <sup>th</sup> year depreciation	5	6
8 <sup>th</sup> year depreciation	5	6
9 <sup>th</sup> year depreciation	5	6
10 <sup>th</sup> year depreciation	5	6

\* The (\$2) depreciation charge to current profit or loss is made up of a backlog adjustment of prior-period depreciation of (\$8) and a current period depreciation expense of \$6.

## 7 Spares for Plant and Equipment

- 7.1 **Spares purchased specifically for a particular *asset*, or class of assets, and which would become redundant if that asset or class was retired or use of that asset or class was discontinued, must be considered to form part of the historical cost of that asset or class. The *depreciable amount* of such spares must be allocated over the *useful life* of the asset or class.**

- 7.1.1 Spares that can be used only in connection with a particular *non-current asset* do not have useful lives of their own. They are depreciated over the useful life of the related asset.
- 7.1.2 Spares can be distinguished from stores and supplies, which would generally be consumed on an ongoing basis and are dealt with in Australian Accounting Standard AAS 2 “Measurement and Presentation of Inventories in the Context of the Historical Cost System”. Spares can also be distinguished from separate components of an asset that have their own useful lives and are discussed at paragraphs 5.7.3 and 5.7.4 of this Standard.

## 8 Buildings

- 8.1 **For the purposes of determining the *depreciable amount*, the historical cost of freehold land and buildings, or other revalued amount substituted for historical cost, must be apportioned between the land and the building(s) erected on the land.**
  - 8.1.1 The limited long-term service potential of buildings is well recognised and is demonstrated in a practical manner by the continual demolition of existing buildings – residential, commercial, industrial, institutional – to make room for new buildings of usually increased capacity and of different design, providing facilities not found in the structures they replace. Buildings (as distinct from the land on which they stand) are therefore classified as physical *assets* having a limited *useful life*, and thus need to be depreciated in the same way as, for instance, plant and equipment.
  - 8.1.2 Land is a commodity of limited supply and the increasing demand for it, particularly in urban and resort areas, strongly affects its value. Taking into consideration, on the one hand, the physical and legal nexus that exists between a piece of land and the buildings erected on it and, on the other hand, the tendency for land values to increase, some argue against requiring the depreciation of buildings on the grounds that any decline in the service potential of a building is likely to be offset by an increase in the value of the land itself. Such an argument confuses two quite distinct and separate issues. The fact that buildings have limited useful lives is a reality which needs to be *recognised* in the accounting process.

## **9 Leasehold Improvements**

- 9.1** The *depreciable amount* of improvements to or on a leasehold property must be progressively allocated over the unexpired period of the lease or the *useful lives* of the improvements, whichever is the shorter.

## **10 Retirement or Disposal of Depreciable Assets**

- 10.1** When a *depreciable asset* is retired or disposed of, the difference between its *accumulated depreciation* and its historical cost, or other revalued amount substituted for historical cost, less any net amount recovered on disposal, must be *recognised* as a *revenue* or an *expense*.
- 10.2** A depreciable asset must cease to be recognised on its disposal or when the *asset* is permanently withdrawn from use and there are no probable future economic benefits from its disposal.

## **11 Disclosures Relating to Depreciation**

- 11.1** In the statement of financial position, *accumulated depreciation* must be presented as a deduction from the *asset* or class of assets to which it relates.
- 11.2** The following information must be disclosed, for each class of *depreciable asset*:
- (a) the depreciation methods used
  - (b) the useful lives or the depreciation rates used
  - (c) the aggregate amount of depreciation allocated, whether *recognised* as an *expense* or as part of the carrying amounts of other assets during the reporting period
  - (d) the gross amount of depreciable assets and the related accumulated depreciation.



**11.3** Where the *depreciation expenses* for any reporting period have changed because of:

- (a) reassessment of the *useful lives* of certain assets; or
- (b) changes in *depreciable amounts* in consequence of a revaluation (upward or downward) of certain assets; or
- (c) changes in depreciable amounts following a reappraisal of the net amounts expected to be recovered on disposal of certain assets;

the financial effect of the change (that is, the increase or reduction in the depreciation expenses) must be disclosed.

**11.4** Where there is a change in a depreciation method from that applied in the preceding reporting period which has a material effect in the current reporting period or is expected to have a material effect in a subsequent reporting period, the following information must be disclosed:

- (a) the nature of the change
- (b) the reasons for the change
- (c) where the change materially affects the current reporting period, the financial effects of the change since the beginning of the reporting period, and since the date of the change in depreciation method, if the two dates differ
- (d) where the change does not materially affect the current reporting period and is expected to materially affect a subsequent reporting period, a statement that the change does not materially affect the current reporting period.

## **12 Comparative Information**

**12.1** Information for the preceding corresponding reporting period which corresponds to the disclosures specified for the current reporting period must be disclosed, except where, in respect of the reporting period to which this Standard is first applied, the superseded Standard did not require corresponding information.

## 13 Transitional Provisions

### Initial Application of this Standard

- 13.1 Where the superseded Standard did not apply to the *entity* and accounting policies required by this Standard are not already being applied as at the beginning of the reporting period to which this Standard is first applied, they must be applied as at that date. Where this gives rise to initial adjustments, the net amount of these adjustments, including any adjustments to deferred income tax balances, must, in accordance with Australian Accounting Standard AAS 1 “Profit and Loss or other Operating Statements”, be adjusted against retained profits (surplus) or accumulated losses (deficiency) as at the beginning of the reporting period to which this Standard is first applied.
- 13.2 The *useful life* of each *non-current asset* must be taken to run from the date of its acquisition and depreciation rates must be determined accordingly.

## 14 Definitions

- 14.1 In this Standard:

*accumulated depreciation* means the aggregate, at a given point of time, of the *depreciation expenses* made in respect of a particular *depreciable asset* or class of depreciable assets

*assets* are future economic benefits controlled by the *entity* as a result of past transactions or other past events

*current assets* means cash or other assets of the entity that would in the ordinary course of operations of the entity be consumed or converted into cash within twelve months after the end of the last reporting period of the entity

*depreciable amount* means the historical cost of a depreciable asset, or other revalued amount substituted for historical cost, in the financial report, less in either case the net amount expected to be recovered on disposal of the asset at the end of its *useful life*

*depreciable asset* means a *non-current asset* having a limited useful life

***depreciation expense*** means an *expense recognised* systematically for the purpose of allocating the depreciable amount of a depreciable asset over its useful life

***economic entity*** means a group of entities comprising the *parent entity* and each of its *subsidiaries*

***entity*** means any legal, administrative, or fiduciary arrangement, organisational structure or other party (including a person) having the capacity to deploy scarce resources in order to achieve objectives

***equity*** is the residual interest in the assets of the entity after deduction of its *liabilities*

***expenses*** are consumptions or losses of future economic benefits in the form of reductions in assets or increases in liabilities of the entity, other than those relating to distributions to owners, that result in a decrease in equity during the reporting period

***general purpose financial report*** means a financial report intended to meet the information needs common to users who are unable to command the preparation of reports tailored so as to satisfy, specifically, all of their information needs

***investment properties*** means interests in land or buildings held by an entity for the accretion of wealth by way of *revenue*, such as rentals and capital appreciation, that are not occupied substantially for use by, or in the operations of, the investing entity, or any entities within an economic entity to which that entity belongs

***liabilities*** are the future sacrifices of economic benefits that the entity is presently obliged to make to other entities as a result of past transactions or other past events

***non-current assets*** means all assets other than current assets

***parent entity*** means an entity which controls another entity

***recognised*** means reported on, or incorporated in amounts reported on, the face of the profit and loss or other operating statement or of the statement of financial position

(whether or not further disclosure of the item is made in notes)

AAS 4

25

¶14.1

***reporting entity*** means an entity (including an economic entity) in respect of which it is reasonable to expect the existence of users dependent on general purpose financial reports for information which will be useful to them for making and evaluating decisions about the allocation of scarce resources

***revenues*** are inflows or other enhancements, or savings in outflows, of future economic benefits in the form of increases in assets or reductions in liabilities of the entity, other than those relating to contributions by owners, that result in an increase in equity during the reporting period

***subsidiary*** means an entity which is controlled by a parent entity

***useful life*** means:

- (a) the estimated period of time over which the future economic benefits embodied in a depreciable asset are expected to be consumed by the entity; or
- (b) the estimated total service, expressed in terms of production or similar units, that is expected to be obtained from the asset by the entity.

### **Depreciable Amount**

- 14.1.1 In assessing the net amount to be recovered upon the disposal of a depreciable asset, the estimate is based on the residual value prevailing at the date of the estimate for similar assets which have reached the end of their useful lives and which have operated under conditions similar to those for which the asset will be used by the entity.

## **CONFORMITY WITH INTERNATIONAL AND NEW ZEALAND ACCOUNTING STANDARDS**

### **Conformity with International Accounting Standards**

As at the date of issue of this Standard, compliance with this Standard will ensure conformity with International Accounting Standard IAS 4 “Depreciation Accounting” and with International Accounting Standard IAS 16 “Property, Plant and Equipment” to the extent that IAS 16 addresses the recognition and depreciation of physical non-current assets which are expected to be used during more than one period.

### **Conformity with New Zealand Accounting Standards**

As at the date of issue of this Standard, compliance with this Standard will ensure compliance with Statement of Standard Accounting Practice SSAP 3 “Accounting for Depreciation” and with Statement of Standard Accounting Practice SSAP 28 “Accounting for Fixed Assets” to the extent that SSAP 28 addresses the depreciation of physical non-current assets which are expected to be used during more than one period.

## BACKGROUND TO REVISION

This section does not form part of the Standard. It is a summary of the reasons for the current revision to the Standard.

- 1 The reissue of this Standard is part of a program being undertaken by the Public Sector Accounting Standards Board (PSASB) of the Australian Accounting Research Foundation and by the Australian Accounting Standards Board (AASB) to achieve greater harmony between Australian accounting standards and those of the International Accounting Standards Committee (IASC).
- 2 The issue of the Standard follows consideration of the responses received on Exposure Draft ED 74 “Depreciation of Non-Current Assets”, which was prepared by the AASB and the PSASB and released in January 1997. ED 74 contained proposals aimed at harmonising this Standard with International Accounting Standards IAS 4 “Depreciation Accounting” and IAS 16 “Property, Plant and Equipment”.

### Principal Features of ED 74 Included in the Revised Standard

- 3 As a result of ED 74, the Standard requires:
  - (a) recognition of assets with physical substance expected to be used during more than one reporting period when and only when it is probable that the future economic benefits embodied in them will eventuate and they possess a cost or other value that can be measured reliably
  - (b) that a depreciation method for an asset reflects the pattern in which an asset's future economic benefits are consumed or lost
  - (c) that, in estimating the useful life of a depreciable asset, consideration be given to expected wear and tear, obsolescence and legal or other limits on the asset's use
  - (d) that, where a non-current asset is not revalued, the residual value be estimated at the date of acquisition and not subsequently increased for changes in prices
  - (e) subsequent costs to be added to the carrying amount of an asset when and only when it is probable that future

economic benefits, in excess of the originally assessed standard of performance of the asset, will flow to the entity in future periods, with all other such costs being recognised as an expense when incurred

- (f) the review of depreciation methods at least annually and, where there has been a change in the expected pattern of consumption or loss of future economic benefits, a suitably revised method of allocation
- (g) that, when depreciation rates or methods are adjusted, the effect be recognised in the period of the change, if the change affects that period only, or in the period of the change and future periods, if the change affects both
- (h) that a depreciable asset cease to be recognised on its disposal or when it is permanently withdrawn and there are no probable future economic benefits from its disposal
- (i) disclosure, for each class of asset, of:
  - (i) the depreciation methods used
  - (ii) the useful lives or depreciation rates used
  - (iii) the aggregate amount of depreciation recognised, whether as an expense or added to the carrying amounts of other assets during the reporting period
  - (iv) the gross amount of depreciable assets and the related accumulated depreciation
- (j) disclosures relating to a change in depreciation method as if such a change were a change in accounting policy.

## **Noteworthy Differences from ED 74**


- 4 Respondents to ED 74 expressed concerns about the extent of the proposal to require recognition of all non-current assets when it is probable that the future economic benefits embodied in the asset will eventuate and the asset possesses a cost or other value that can be measured reliably. In particular, respondents were concerned about mandating the recognition of so-called intangible assets, which are being dealt with in another project. The requirement in the revised Standard has been narrowed to cover the recognition of



assets with physical substance which are expected to be used during more than one reporting period.

- 5 The Boards also clarified the proposed prohibition on increasing residual values subsequent to acquisition for assets accounted for on a cost basis. The revised Standard makes it clear that increases in residual values as a result of changes in prices are not permitted. Commentary explains that residual values may still need to be increased for other reasons, for example, where there is a reduction in the estimated useful life of an asset and the entity decides it will dispose of the asset earlier than originally planned. Commentary also explains that residual values may need to be reduced where it becomes evident that the carrying amount of an asset is above its recoverable amount.
- 6 Since 1989, investment properties have been exempted from the requirements of the Standard. Subsequent to the issue of ED 74, the Boards noted that the wording of the definition of “investment properties” in the existing Standard differed from the wording in IAS 25 “Accounting for Investments”. Whilst the Boards consider that the former Australian and existing IAS 25 definitions have the same meaning, in the interests of harmonisation, the Boards decided to change the Australian definition to the IAS 25 wording.

### 8.3.1 GRANTS AND SUBSIDIES – APPLICATIONS – COMMUNITY GROUPS – WYALKATCHEM DISTRICT HIGH SCHOOL PARENTS AND CITIZENS ASSOCIATION

<b>FILE REFERENCE:</b>	15.2.1
<b>AUTHOR'S NAME AND POSITION:</b>	Ella McDonald Administration Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>STRATEGIC COMMUNITY PLAN REFERENCE:</b>	1.3.1 Support and strengthen community organisations and networks.

#### **SUMMARY:**

#### **That Council Resolve the following:**

1. That Council make a community grant of \$800 to the Wyalkatchem District High School Parents and Citizens Association for the purpose of a "Welcome to Wylie" event;
2. That the grant by the Shire of Wyalkatchem be acknowledged by way of public notice, such as the Wyalkatchem Weekly, and in any publication made by the Parents and Citizens Association; and,
3. That this grant, the amount awarded and any condition requested by Council be advised in writing to the applicant.

#### **Appendix:**

#### **1. Community Grant Application.**

**Comment:**

The Wyalkatchem District High School Parents and Citizens Association is a local not-for-profit group who will be hosting a 'Welcome to Wylie' event at the Wyalkatchem and Districts Club on 29 March 2018. They have asked that Council consider giving them money in order to cover the costs of catering and musical entertainment for the event.

**Consultation:**

Mrs Tanya Dickson

**Statutory Environment:**

Budgeted expenditure as per s6.8, Local Government Act 1995 Community Grant application form.

**Policy Implications:**

Shire of Wyalkatchem policy 'FP7 Community Grants And User Groups, Deduction in Charges, Applications and Procedures.'

**Financial Implications**

Community Grants are anticipated in the annual budget.

**Strategic Plan/Risk Implications**

Community grants can be a targeted method of Council assisting the community to deliver services or an event that supports community morale, meets a social purpose or does some valued good. A community grant may an effective way for Council to achieve the objectives of the Strategic Community Plan, particularly where conditions are applied to a grant.

**Voting Requirement:** Simple Majority

**Council Decision Number:** 32/2018

**Moved:** Cr Butt

**Seconded:** Cr Metcalfe

**That Council resolve the following:**

1. That Council make a community grant of \$800 to the Wyalkatchem District High School Parents and Citizens Association for the purpose of a “Welcome to Wylie’ event;
2. That the grant by the Shire of Wyalkatchem be acknowledged by way of public notice, such as the Wyalkatchem Weekly, and in any publication made by the Parents and Citizens Association; and,
3. That this grant, the amount awarded and any condition requested by Council be advised in writing to the applicant.

**Vote: 6/0**

## COMMUNITY GRANT APPLICATION FORM

**Date:** 6<sup>th</sup> March 2018

**Name of Group:** Wyalkatchem DHS P & C Association

**Contact Person:** Tanya Dickson / Tracy Dickson

**Phone Number:** 9681 1424 / 9681 1327

**Address:** PO Box 125 Wyalkatchem WA 6485

**ABN:** 22 519 132 083

**Association Number (IARN):** \_\_\_\_\_

**Amount of Grant Requested:**  
\$800 - \$1000 assessing final costings post event.

**Detail the anticipated income for the current financial year:**  
Canola sale 55T @ \$530 = \$29,150

**Detail the anticipated expenses for the current financial year:**  
School donation \$7600 April, School donation \$9200 April, LOTE – Mandarin lessons \$7500, Mathletics/reading eggs, Cropping expenses \$13000, Grain freight est. \$550

**Expected Bank Balances as at 30 June for the current financial year:**  
\$30,000

**Details of each fundraising activity held in the last financial year (including sum of money raised):**

Cropping each year approx. 75 ha Canola 2017 expected to net \$18700

**Details of each fundraising activity held in this financial year (including sum of money raised):**

Cropping 75ha wheat

P & C Event with raffles

**Explain why the organisation qualifies for the community benefit test?**

The P & C incorporates all parents and citizens with interest in school and community. Families with children at school make up a significant proportion of the shires population. The P & C are a not for profit association run by volunteers. All monies raised is donated to the school supporting projects supplementing Department of Education funding. Any additional funding received for events such as this, leaves more money for the P & C to contribute to the school.

**Give a detailed budget for how the grant will be used (please attach a minimum of two written quotations where applicable):**

The P & C would like to host an event to raise awareness of the P & C and boost morale within the community. The event will be held at the Wyalkatchem & Districts Club. The P & C would like to serve dinner and provide music for entertainment. The P & C asks for Shire support to help fund this event. The P & C welcomes newcomers to town including new teachers, parents, shire workers and the like.

**Any further relevant information:**

A musician is available to play on the 29<sup>th</sup> March at a cost of \$400.

Pig on the spit from Wylie Community Meats \$400

Rolls, gravy and condiments and juiceboxes for children \$100

The Shire will be publicly recognised for any support

Thank you for your consideration

## **Community Grant Information**

### **Criteria**

1. The applicant must be either
  - a. An incorporated body or,
  - b. A group with an ABN or,
  - c. A group benefiting the community, which has been formed for a minimum of six months.
2. Grants are not to be used for Capital Works (applications should be made to Healthways Lotteries etc). If the group has been refused by a funding organisation, they must enclose the letter of rejection.
3. Any previous Community Grant must have been correctly discharged to the satisfaction of the Chief Executive Officer.

### **Allocation of Grants**

1. Council may choose to allocate Community Grants to some, all or none of the organisation that:
  - a. Have met the criteria and other criteria and,
  - b. Have fully completed the applicant information and,
  - c. That have fully completed the reasons for the grant application.
2. No one organisation shall receive more than \$2,000 or more than 10% of the total funds allocated, whichever is lesser.

### **Distribution of Community Grants**

1. Following grant approval a letter will be sent by the Chief Executive Officer containing:
  - a. Confirmation of Council decision and,
  - b. An acceptance of terms and conditions of grant to be signed by the applicant and returned to the Shire.
2. Subsequently a cheque will be drawn in favour of the applicant.

If the Shire has to administer a Community Grant


- a. The applicant must obtain a Shire order before any goods or services are ordered and,
- b. They must conform with the terms and conditions of the grant and,
- c. Cheques will only be drawn where a tax invoice, quoting a Shire order number, is submitted for payment. If the invoice does not conform, the Shire will not pay the invoice.

### **Grant Discharge**

A grant discharge form will have to be completed, by the applicant, to the satisfaction of the Chief Executive Officer, before the end of the financial year.



### 8.3.2 PERSONNEL – EMPLOYEES – CURRENT EMPLOYEES – CHIEF EXECUTIVE OFFICER, LEAVE – HIGHER DUTIES

<b>FILE REFERENCE:</b>	22.5.1
<b>AUTHOR'S NAME AND POSITION:</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.

#### **SUMMARY:**

**That Council resolve the following:**

**1. Authorise Mrs Claire Trenorden to act as Chief Executive Officer for the period 28 March 2018 to 3 April 2018, inclusive.**

#### **Appendix:**

1. Shire of Wyalkatchem Policy GP1 Acting CEO

#### **Comment:**

With Council's approval, the CEO will be absent from the Shire for the period 28 March 2018 to 3 April 2018 for annual leave. This period includes two public holidays. Policy GP1 Acting CEO stipulates that to be paid higher duties as CEO, the person must perform the substantive duties of CEO for a period in excess of one day. Any person approved by Council may act as CEO for periods up to five weeks.

The role of CEO is managerial and administrative. The nomination recommendation considers availability of staff, workplace demands (such as ability to delegate tasks to others), succession planning and the ability and skills to undertake this role.

Mrs Claire Trenorden is the Senior Finance Officer of the Shire and has the necessary qualifications and knowledge and is nominated to be acting CEO for the above period.

**Consultation:**

Mrs Claire Trenorden	Senior Finance Officer
Cr Quentin Davies	President

**Statutory Environment:**

There is no direct statutory environment relevant to this issue.

**Policy Implications:**

GP1 Acting CEO

**Financial Implications**

Higher duties are included in the 2017/18 budget; there is no financial impact.

**Strategic Plan/Risk Implications**

There is no strategic implication.

<b>Voting Requirements</b>	Simple Majority
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**Council Decision Number:** 33/2018

<b>Moved:</b> Cr Metcalfe	<b>Seconded:</b> Cr Gamble
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**That Council resolve the following:**

**1. Authorise Mrs Claire Trenorden to act as Chief Executive Officer for the period 28 March 2018 to 3 April 2018, inclusive.**

**Vote:** 6/0

## **GP1 - ACTING CEO**

### **Old Reference: A11**

First Adopted 17 February 2005 Council Decision No 99  
Amended 15 October 2009 Council Decision No. 1175  
Amended 19 January 2010 SMC  
Amended 18 November 2010 Council Decision No. 2188  
Amended 20 December 2012 Council Decision No. 2669  
Amended 21 August 2014 Council Decision No. 2964

### **OBJECTIVES**

To provide for the appointment of an Acting Chief Executive Officer during extended absences of the Chief Executive Officer.

### **POLICY STATEMENT**

This policy applies to absences of more than one day.

That any person may act in the position of Acting Chief Executive Officer during absences of the Chief Executive Officer for periods of up to five weeks, provided that the Acting Chief Executive Officer is approved by Council on the recommendation of the nominal CEO.

Where this recommendation is not provided, the Manager of Works will act as CEO until Council considers the matter. In the absence of the Manager of Works, then the Senior Finance Officer is the next most senior officer and would assume the role of CEO until Council considers the matter.

The acting CEO will be paid the base rate for the role as determined by the Salaries and Administrative Tribunal for the applicable band for this local government. To be paid higher duties as Acting CEO, the person must perform the substantive duties of Chief Executive Officer for more than one day.

### **REGULATORY COMPLIANCE**

*Local Government Act 1995* Section 5.36 – Local Government employees.

*Local Government Act 1995* Section 5.39 - Contracts for CEO's and senior employees.

## **Late Agenda Item**

### **8.3.3 Financial Management – Reporting – Compliance Audit Return 1 January 2017 to 31 December 2017**

**1. Accept the late item. A mover and seconder are required**

**Council Decision Number: 34/2018**

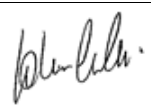
**Moved:** Cr Garner

**Seconded:** Cr Gamble

**That the late agenda item be accepted**

**Vote:** 6/0

### 8.3.3. FINANCIAL MANAGEMENT – REPORTING – COMPLIANCE AUDIT RETURN 1 JANUARY 2017 TO 31 DECEMBER 2017

<b>FILE REFERENCE:</b>	12.19.01
<b>AUTHOR'S NAME AND POSITION</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/RESPONDENT/LOCATION:</b>	Shire of Wyalkatchem
<b>DATE REPORT WRITTEN:</b>	15 March 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>PREVIOUS MEETING REFERENCE:</b>	Audit Committee Meeting 15 March 2018 Decision No.

#### **SUMMARY:**

**That Council resolve the following:**

- 1. To adopt the Compliance Audit Return (CAR) for the period 1 January 2017 to 31 December 2017 and submit a certified copy to the Department of Local Government before 31 March 2018.**

#### **Appendix:**

- Draft Wyalkatchem Compliance Audit Return 2017

#### **Background:**

The Compliance Audit Return for the period 1 January 2017 to 31 December 2017 is required to be submitted to the Department of Local Government by 31 March 2018.

#### **Comment:**

Regulation 14 of the Local Government (Audit) Regulations 1996 requires the Local Government's Audit Committee review the Compliance Audit Return and report the results to Council, prior to the CAR's adoption by Council and submission to the department by 31 March 2018.

The timeline for submission of the Compliance Audit Return is:

1. Consideration by the audit committee at the meeting presented to Council at its Ordinary Meeting on 15 March 2018;
2. Consideration and adoption by Council at the ordinary meeting 15 March 2018;
3. President and CEO to certify the adoption;
4. Submit to the Department of Local Government by 31 March 2018.

After the Compliance Audit Return has been presented to Council a certified copy (i.e. signed by the Shire President and Chief Executive Officer) of the return along with the relevant sections of the minutes and any additional information explaining or

qualifying the Compliance Audit Return is to be submitted to the Director General of the Department of Local Government.

The Compliance Audit Return can be used as an internal control tool to assess the Shire of Wyalkatchem's statutory compliance with the *Local Government Act 1995* and associated regulations.

**Consultation:**

Ian McCabe, Chief Executive Officer  
Claire Trenorden, Senior Finance Officer

**Statutory Environment:**

Section 7.13 (1) (i) of the *Local Government Act 1995*  
Regulation 14 – Compliance Audit Return to be prepared – Local Government (Audit) Regulations 1996  
Regulation 15 – Completion of Compliance Audit Return – Local Government (Audit) Regulations 1996

**Policy Implications:**

There is no Council Policy relative to this issue.

**Financial Implications:**

There are no Financial Implications relative to this issue.

**Strategic/Risk Implications:**

The Shire is required to complete and lodge the CAR by 31 March of each year following adoption by Council; failure to complete this process will make the Shire non-compliant with requirements of the Act.

**Voting Requirements:** Simple Majority

**Council Decision Number:** 35/2018

**Moved:** Cr Holdsworth

**Seconded:** Cr Garner

**That Council resolve the following:**

- 1. To adopt the Compliance Audit Return (CAR) for the period 1 January 2017 to 31 December 2017 and submit a certified copy to the Department of Local Government before 31 March 2018.**

**Vote:**



Department of  
Local Government, Sport  
and Cultural Industries

## Wyalkatchem - Compliance Audit Return 2017

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2017.	N/A		Ella McDonald
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2017.	N/A		Ella McDonald
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2017.	N/A		Ella McDonald
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2017.	N/A		Ella McDonald
5	s3.59(5)	Did the Council, during 2017, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Ella McDonald



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	Yes		Ella McDonald
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	Yes		Ella McDonald
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	Yes		Ella McDonald
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	Yes		Ella McDonald
5	s5.18	Has Council reviewed delegations to its committees in the 2016/2017 financial year.	Yes		Ella McDonald
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Ella McDonald
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Ella McDonald
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Ella McDonald
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Ella McDonald
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Ella McDonald
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Ella McDonald
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2016/2017 financial year.	Yes		Ella McDonald
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Ella McDonald

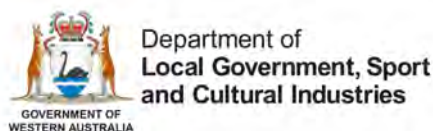
Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Ella McDonald
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	Yes		Ella McDonald





Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Ella McDonald
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Ella McDonald
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Ella McDonald
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2017.	Yes		Ella McDonald
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2017.	Yes		Ella McDonald
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Ella McDonald
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Ella McDonald
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Ella McDonald
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Ella McDonald
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Ella McDonald
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Ella McDonald
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Ella McDonald



No	Reference	Question	Response	Comments	Respondent
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Ella McDonald
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Ella McDonald

### Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	Yes		Ella McDonald
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	Yes		Ella McDonald

### Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes		Ella McDonald

### Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Ella McDonald
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	Yes		Ella McDonald
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Ella McDonald
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Ella McDonald



No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2017 received by the local government within 30 days of completion of the audit.	Yes		Ella McDonald
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2017 received by the local government by 31 December 2017.	Yes		Ella McDonald
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	Yes		Ella McDonald
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	Yes		Ella McDonald
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	Yes		Ella McDonald
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Ella McDonald
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Ella McDonald
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Ella McDonald
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Ella McDonald
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Ella McDonald



## Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	Currently under review and due for presentation to Council 21 June 2018.	Ella McDonald
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	No		Ella McDonald
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	30 June 2016. Currently under review and due for presentation to Council 21 June 2018.	Ella McDonald
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	No		Ella McDonald
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	No	Council has adopted policy and framework relevant to the plan. The plan will be incorporated in the Corporate Business Plan which will be taken to Council on 21 June 2018.	Ella McDonald
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	30 June 2016.	Ella McDonald
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	17 April 2014	Ella McDonald

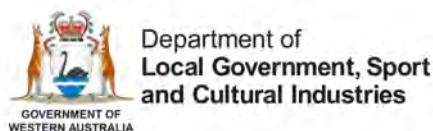


<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Ella McDonald
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes		Ella McDonald
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Ella McDonald
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Ella McDonald
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Ella McDonald



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	The CEO is the complaints officer unless the complaint is about the CEO, in which case the Governance Officer (who is not a senior employee) is the complaints officer, with reference to the President	Ella McDonald
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Ella McDonald
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Ella McDonald
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Ella McDonald
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Ella McDonald
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Ella McDonald

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Ella McDonald
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Ella McDonald
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Ella McDonald



No	Reference	Question	Response	Comments	Respondent
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Ella McDonald
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Ella McDonald
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Ella McDonald
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Ella McDonald
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Ella McDonald
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Ella McDonald
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Ella McDonald
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	Yes		Ella McDonald
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		Ella McDonald
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	Yes		Ella McDonald
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	Yes		Ella McDonald
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	Yes		Ella McDonald
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	Yes		Ella McDonald



No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	Yes		Ella McDonald
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A		Ella McDonald
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		Ella McDonald
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Ella McDonald
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	Yes	WALGA EQuotes system used.	Ella McDonald
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	Yes	Done through WALGA EQuotes system.	Ella McDonald
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Ella McDonald
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	N/A		Ella McDonald
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes	Policy is currently under review.	Ella McDonald






I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, Wyalkatchem

\_\_\_\_\_  
Signed CEO, Wyalkatchem

#### **8.4.1 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – CHIEF EXECUTIVE OFFICER – FEBRUARY 2018**

<b>FILE REFERENCE:</b>	13.09.01
<b>AUTHOR'S NAME AND POSITION:</b>	Ian McCabe Chief Executive Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	All key indicators

#### **SUMMARY:**

**That Council resolve the following:**

- 1. Accept the Chief Executive Officer's Report for February 2018 as presented.**

#### **Appendix:**

There is no attachment to this item.

#### **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 20 business days in February. The CEO took one day's annual leave in the month.

#### Council:

Council met with the selected recruiter for the CEO position to agree on the application package, timing of advertising and expectations.

Council met 15 February 2018 for an ordinary meeting to confirm the minutes for December and January; to receive statutory and officer reports; and make Decisions in regard to tendered road works; a licence with Water Corporation; to review the Delegations from Council; and, to approve the taking up of an option to extend the waste collection agreement.

#### Management:

The corporate values of the Shire are (C.A.R.E.S):

- Community
- Accountability;
- Respect;
- Excellence;

- Safety First.

The CEO represented the Shire at an emergency services exercise at Dowerin 23 February. The desktop exercise was organised by the Office of Emergency Management and initiated by the Shires of Wyalkatchem and Dowerin and attended by a number of neighbouring local governments, Department of Fire and Emergency Services and other entities. This was attended by the Governance Officer as well as Owen Garner (Volunteer Fire and Rescue); Brad Martin (Bush Fire Brigades); and Jay Hammond (St John Ambulance). The exercise was focussed on scenarios that validated the Local Emergency Management Arrangements and this proved Wyalkatchem has a robust set of plans.

At this meeting Wyalkatchem was praised for emergency readiness and regional leadership in emergency services – a result of involvement in the District Emergency Management Committee and the risk management project across six local governments of NEWROC (North East Regional Organisation of Councils).

The CEO represented the Shire at the Local Emergency Management Committee 28 February.

Key CEO meetings in February included Department of Planning (review of the Local Planning Scheme) 5 February; inquiry regarding exploration licence 7 February; local government insurer and risk manager LGIS 8 February; Office of Auditor General 8 February; Friends of the Cemetery 28 February.

Management work in February included various matters related to staff, facilities and community relations, regular operational work and meetings with staff; negotiation of the waste contract; negotiation of new printer contract; preparation and activation of roads tender and tender to select a provider for IT services for the assessment of a new server.

Council commitments in March 2018 include:

- 1 March WALGA (WA Local Government Association) Zone meeting in Kellerberrin; Cr Metcalfe and CEO to attend;
- 2 March LGIS (local government insurer and risk manager) to meet executive to discuss risk management;
- 7 March CEACA AGM and general meeting, Merredin (postponed by executive officer by email 2 March);

- 8 March International Women's Day morning tea; Special Meeting of Council; Council workshop;
- 15 March Ordinary Meeting of Council.

**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**

The key roles of the CEO position include advising Council on strategy and risk; to implement Council's strategies; and to contain risk.

**Voting Requirements**                      Simple Majority

**Council Decision Number:** 36/2018


**Moved:** Cr Butt                      **Seconded:** Cr Holdsworth

**That Council resolve the following:**

- 1. Accept the Chief Executive Officer's Report for February 2018 as presented.**

**Vote:** 6/0

#### 8.4.2 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – WORKS MANAGER – February 2017

<b>FILE REFERENCE:</b>	13.09.01
<b>AUTHOR'S NAME AND POSITION:</b>	Craig Harris Manager of Works
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	28 February 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	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 February 2018 as presented.

#### Road Maintenance and Projects:

##### *Koorda Rd Culvert*

Work begun on the installation of a new culvert on the Koorda Road. This work is being completed by GDR Civil and TM Concrete and Paving. Expected completion date is 13 March.





### *Ryan Rd Culvert*

The road crew removed the culvert on Ryan Road and began construction on a new floodway with the help on Alex Paron and Scott Brennan.







### *Surveying*

RMS Surveys were engaged to undertake surveying at the following locations:

1. Benjaberring-Hindmarsh Intersection
2. Railway Tce.
3. New Depot Site.
4. Airport.

### **Town Crew**

Pumping from White Dam to the Shire dam continued; however the system was down for most of the month due pump down time and to failures in the pipe fittings at the intake.

Repairs had to be made on the reticulation system on the oval.

Linemarking was completed outside the administration office in Honour Ave and Flint St.

Further work on the tennis club playground was completed with final completion in March.





Drainflow Services were engaged to clean out all of the stormwater drains in town.



### **Upcoming works:**

Gravel re-sheeting on Elsegood Road, Lewis Rd and Harrison Rd.

Bitumen patching – Nembudding Sth Rd and Cunderdin Rd.

Benjabeeering-Hindmarsh intersection upgrade.

Further clearing works and clean up and new depot site.

**Personnel:**

Ben McMiles has replaced Hayley Davis.

**Ranger Service:**

No major Ranger incidents to report.

**Safety:**

Once incident this month – Glen Cooper injured his finger while using a hammer marking out parking bays at the admin office.

**Policy Implications:**

There are no policy implications to this item.

**Voting Requirement:**

Simple Majority

**Council Decision Number:** 37/2018

**Moved:** Cr Garner


**Seconded:** Cr Gamble

**That Council resolve the following:**

1. **Accept the Work's Manager Report for the month of February 2018 as presented.**

**Vote:** 6/0

#### 8.4.3 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – GOVERNANCE AND EMERGENCY – FEBRUARY 2018

<b>FILE REFERENCE:</b>	13.09.01
<b>AUTHOR'S NAME AND POSITION:</b>	Ella McDonald Administration Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	28 February 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	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 February 2018 as presented.**

#### **Appendix**

There is no attachment to this report.

#### **Emergency Services**

The restricted burning period began on 8 February. Wyalkatchem residents were reminded of the seasonal dates via group email and advertisement in the *Wylie Weekly*. As at close of business 28 February, there have been 12 burning permits issued.

There was one bushfire event during February, caused by a forklift catching alight. The Yorkrakine Bushfire Brigade responded to the fire on 6 February.

The Department of Fire and Emergency Services (DFES) Future Fleet program collected the Wyalkatchem Bushfire Brigade's truck on 9 February to be fitted with Complete Crew Protection. The estimated time frame for return of the appliance is four to six weeks. A temporary replacement truck has been provided to ensure our fleet remains at full capacity while the upgrades are being completed.

The Governance and Emergency Officer attended a Western Australian Council of Social Service (WACOSS) *Natural Disaster Resilient Community Organisations* workshop on 19

February. Representatives from the Gingin Community Resource Centre and Share and Care Northam and Narrogin offices attended – the Governance and Emergency Officer was the sole Local Government attendee. The workshop focused on disaster planning for community organisations and issues covered included ensuring business continuity, support of local government function and understanding of their roles within the community during an emergency. While the workshop was directed at community organisations (for example, Community Resource Centres, health care providers, etc.) there was benefit in attending for the local government as it provided an opportunity for discussion on how emergency management support can be provided to the Shire from community organisations.

An emergency management desktop exercise was held in Dowerin on 23 February – this was a result of collaboration of the Local Emergency Management Committees (LEMCs) from the Shires of Dowerin and Wyalkatchem. The exercise was well attended, with representatives from the LEMCs of the Shires of Wyalkatchem, Dowerin, Goomalling, Wongan-Ballidu, Mt Marshall, Cunderdin and Victoria Plains. The theoretical scenario was developed by DFES and the Office of Emergency Management (OEM) and centred around a wide-scale emergency effecting all participating Shires.

The Governance and Emergency Officer arranged for the Bushfire Advisory Committee (BFAC) to be reinstated in order to facilitate improved communication between the Shire and Bushfire Brigades. The first meeting was held 28 February. Topics of discussion included the 2018/19 operating grants from the State government, as well as the grants available due to a partnership between Western Power and the Association of Volunteer Bushfire Brigades, which allow up to \$5,000 per brigade for the purchase of equipment or the undertaking of capital works. Both grants close 30 March 2018 and will be applied for by the Shire on behalf of the brigades.

The Wyalkatchem LEMC meeting immediately followed the BFAC meeting. The meeting was well attended with fourteen members present. Discussion centred around the previous week's joint exercise in Dowerin and the current activities of each represented agency.

The Governance and Emergency Officer attended a risk assessment workshop on 28 February with facilitator Mrs Rachel Nightingale as part of the State Risk Project that the North Eastern Wheatbelt Regional Organisation of Councils (NEWROC) has secured AWARE funding for. This was the second stage of the project following a risk identification meeting that was held late last year. A second quarterly report for the project was submitted in February – a claim of \$4,113.20 was made from the AWARE funding and a further \$618.75 was claimed from the in-kind contribution, making the total claim for this quarter \$4,731.95. Coupled with last quarter's claim of \$2,087.50 this brings the total claimed so far to \$6,819.45, leaving an amount of \$24,530.55 available (Original totals \$24,000 AWARE funding and \$7,350 in-kind contribution). The current estimated completion date of the project is December 2018.

## **Health and Safety**

The development of the Lone Worker procedure continued in February with a preliminary draft presented to administration staff on 6 February and to works staff on 14 February. Overall

feedback was positive, with minor considerations to be taken into account when preparing the final draft. Once the document is finalised it will be distributed to and signed by all staff.

Auditing and archiving of last year's safety documentation was completed in February, revealing that a total of 678 pre-starts were completed by the works crew during the year – a huge improvement on previous years where pre-starts had ceased to be completed on a regular basis. After re-instating the regular use of Hazard Report forms in November, a total of six hazard reports were submitted by the end of 2017. A total of five incident reports were completed in 2017, none of which resulted in serious injury or major damage to Council property.

During the month of February two Hazard Reports were completed and two incident reports were made. All hazard and incident reports are discussed at team meetings, with appropriate action taken to prevent re-occurrence.

## **Governance**

The Delegations Register was reviewed in February, with only minor adjustments made. This was passed by Council at the Ordinary Meeting on 15 February. An audit of the subsequent Instrument of Appointments (a document issued to each staff member with delegated authority) revealed that a simplified Memorandum format could be utilised, resulting in the simplification of the process for administration staff and eliminating the need for re-issue in cases where the Delegations Register is edited and updated more frequently than the required annual review.

The Governance and Emergency Officer met with Lydia Highfield from WALGA Recruitment and Council on 15 February to discuss the recruitment process for a new Chief Executive Officer. Documentation preparation was completed as a result of the meeting and advertising was placed in the *West Australian* newspaper Saturday 24 February.

Preparations began for a citizenship ceremony for two residents of Wyalkatchem which will be held on 8 March.

## **Consultation:**

Dowerin LEMC

Yvette Grigg

Daniel Birleson

Daniel Hendriksen

Craig Harris

Ian McCabe

Lydia Highfield

Stuart Reid

Lyn Fogg

Rachel Nightingale

Office of Emergency Management

Department of Fire and Emergency Services

Department of Fire and Emergency Services

Manager of Works, Shire of Wyalkatchem

Chief Executive Officer, Shire of Wyalkatchem

WALGA Recruitment

Western Australian Council of Social Services

WALGA Governance

**Statutory Environment:**

Local Government Act 1995

Occupational Safety and Health Act 1984

Occupational Safety and Health Regulations 1996

Bush Fires Act 1954

Bush Fires Regulations 1954

**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**

Simple Majority

**Council Decision Number:** 38/2018

**Moved:** Cr Holdsworth


**Seconded:** Cr Gamble

**That Council resolve the following:**

- 1. Accept the Governance and Emergency Report for the month of February 2018 as presented**

**Vote:** 6/0

#### 8.4.4 GOVERNANCE – REPORTING - PRINCIPAL ENVIRONMENTAL HEALTH OFFICER: FEBRUARY 2018.

<b>FILE REFERENCE:</b>	13.09.01
<b>AUTHOR'S NAME AND POSITION:</b>	Peter Toboss Principal Environmental Health Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>NAME OF APPLICANT/RESPONDENT/LOCATION:</b>	Shire of Wyalkatchem
<b>DATE REPORT WRITTEN:</b>	7 March 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	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 February 2018 as presented.

**Appendix/Appendices:** There is no attachment to this report

#### **Comment:**

#### **Principal Environmental Health Officer (PEHO) Position:**

The Principal Environmental Health Officer attends the Wyalkatchem office each Thursday.

#### **Food Shop and Public Buildings Inspections:**

Nil

#### **Food Businesses Risk Profiling:**

This is an ongoing process all Shire of Wyalkatchem food businesses are classify into priority ratings based on the **risk** they present to public health and safety. The following entities have returned their forms and been given a food risk classification:

- Wylie News & Lotteries;
- Wyalkatchem Hockey Club - Exempt

#### **Food Recall:**

The Department of Health (WA) has distributed the following food recalls in month of February 2018. The products are;

1. Sharwood's Plain Poppadums 113g –Cook in Seconds. Other product details include product package in cardboard carton containing a sealed bag (inside



containing a poppadom disc). The recall product with All Best Before End Dates up to and including Best Before End MAY 2019).

The recall is due to the presence of an undeclared allergen (gluten).

2. Cadbury Caramilk 190g. The recall product with best before date (BB) and batch codes as follows; BB 17/01/2019 40L8, BB 17/01/2019 40N8 and BB 21/01/19 41B8, BB 21/01/2019 41D8. The recall is the result of customer complaint. A limited number of the Cadbury Caramilk products have been found to contain small, flexible pieces of food grade plastic as a result of a machinery fault during the manufacturing process.

**House unfit for Habitation: 15 Piesse Street, Wyalkatchem.**

The Shire of Wyalkatchem Principal Environmental Officer with those power delegated by the Council and in accordance with the provisions of section 135 of the *Health (Miscellaneous Provisions) Act 1911*, declared the dwelling house on the land described as being estate in fee simple portion of Volume 1687 Folio 898 Lot 166, known as 15 Piesse Street, Wyalkatchem WA 6485 unfit for human habitation by reason of want of repairs and must not be occupied or inhabited by any persons.

A Health Notice was affixed to the front door of the premises on the 13 February 2018 and the Shire posted a copy of the Notice to the owner of 15 Piesse Street by registered mail. The owner of the above mentioned property has been given a list of items to action or rectify within timeframes stipulated on the Health Notice issued. The Principal Environmental Health Officer now awaits the property owner to response to the Health Notice requirements within maximum 30 day period.

Council will be provided with any new development and the next step forward on or after 15 March 2018.

**Swimming Pool:**

The PEHO tested and sampled the pool on monthly basis. The February 2018 test results and the water quality met the required standards. This sampling will continue throughout the remainder of the season.

**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*

*Building Act 2011*

*Building regulations 2012*

**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:** 39/2018


**Moved:** Cr Gamble      **Seconded:** Cr Metcalfe

**That Council resolves the following:**

1. **Accept the Principal Environmental Health Officer Report for February 2018 as presented.**

**Vote:** 6/0

**8.4.5 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL –  
COMMUNITY AND ECONOMIC DEVELOPMENT OFFICER– February 2018**

<b>FILE REFERENCE:</b>	13.09.01
<b>AUTHOR'S NAME AND POSITION:</b>	Sarah Bolt Administrative Officer
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	28 February 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.
<b>STRATEGIC COMMUNITY PLAN REFERENCE</b>	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 February 2018 as presented.**

**Appendix: NIL**

**Comment:**

The Community and Economic Development Officer met with Wyalkatchem District High School Principal Colin Fergusson to discuss participation in the 2018 Banners in the Terrace Competition. The competition will see the School design a banner to represent Wyalkatchem and the theme "Ready and Relevant." Once a banner design draft has been submitted and approved by the City of Perth, the painting can commence. When finished the banner will be sent to Perth to be flown along St Georges and Adelaide Terrace from Sunday 22 July to Saturday 4 August 2018. The pole is reserved, the banner was ordered and has arrived. The Community and

Economic Development Officer will follow up with the school for the completion of the design draft to be submitted before Friday 27 April.

The Community and Economic Development Officer attended the Senior Leisure Group Annual General Meeting (AGM), which helped with understanding of the purpose of the group and what they aim to achieve. The Community Group Contact list was updated to reflect the new position holders that were elected.

Correspondence was sent to all community and sporting groups in regards to Food Preparation Form for Sports Clubs, Charity and Community Events. This form was to be sent back to the Shire of Wyalkatchem to update the group's information or to inform the shire if they were holding an event where food would be served. The form and relevant information have been placed on the Shire of Wyalkatchem's website.

The Wyalkatchem Fair is well underway, 90% of all vendors have been paid, and stall holders are being contacted and locked in. The School is interested in being included in a colouring in competition to be displayed at the fair with prizes for winning entries. The successful application for a Road Safety Commission was received to the value of \$550.00 + GST.

The Community and Economic Development Officer attended the NewTravel meeting on the 26 February, as well as being a good introduction into what NewTravel does the guest speaker Carol Redfern of the Stargazers Club was very informative, providing ideas and possible events that could be implemented throughout the Wheatbelt.

The Community and Economic Development Officer attended a Pioneers' Pathway meeting on Wednesday 28 February in Nungarin. A very productive meeting was held, being led by Caroline Robinson from Wheatbelt Business Network, conducting a planning session to provide direction for the future of the Pioneers Pathway. Caroline will be putting together a strategic plan from the outcome of the meeting to be implemented by the Pioneers' Pathway committee.

#### **Consultation:**

Colin Fergusson	Wyalkatchem District High School Principal
Peter Toboss	Principal Environmental Health Officer
Ian McCabe	Chief Executive Officer
Claire Trenorden	Senior Finance Officer
Carol Redfern	Stargazers Club WA
Caroline Robinson	Wheatbelt Business Network

**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:** 40/2018

**Moved:** Cr Holdsworth


**Seconded:** Cr Butt

**That Council Resolve the Following:**

1. Accept the Community and Economic Development Officer's Report for the month of February 2018 as presented.

**Vote:** 6/0

#### **8.4.6 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL– PROPERTY AND FINANCE OFFICER – FEBRUARY 2018**

<b>FILE REFERENCE:</b>	13.09.01
<b>AUTHOR'S NAME AND POSITION:</b>	Tegan McCarthy Administration Officer - Rates / Finance
<b>AUTHOR'S SIGNATURE:</b>	
<b>DATE REPORT WRITTEN:</b>	28 February 2018
<b>DISCLOSURE OF INTEREST:</b>	The author has no financial interest in this matter.

#### **SUMMARY:**

**That Council resolve the following:**

- 1. Accept the Property and Finance Officer's Report for the month of February 2018 as presented.**

**Appendix: NIL**

#### **Comment:**

Claire Trenorden and I have been going through how to do property orders and requisitions, change of property ownership, and Rates or property enquiries.

Property inspections were carried out on 14, 15, and 16 February. Most properties were in good condition some with minor repairs to be completed. One or two properties are possibly in need of larger repairs and these will be verified by trades persons. One property was in an unsatisfactory state and is being pursued. A re-attend inspection will take place in March.

I attended Rates training 26 and 27 February, hosted by WA Local Government Association (WALGA) in Perth. On 26 February I attended the Rates in Local Government – Clerical training, which I found helpful as it explained in detail what is required of a rates officer in their role as well as what rates are for. Vicki Schwidden

(WALGA) was a great trainer she was able to give us scenarios with a rate payers complaint and tell us exactly where in the Local Government Act 1995 to find a defined answer. Tuesday 27 February I attended Rates in Local Government - Debt Collection. The debt collection training was useful as it outlined what we can do to collect unpaid rates. Again Vicki Schwidden (WALGA) was very knowledgeable referring back to Acts without having to look at them.

Officer work in the month included finance duties (reconciliations, rates related); Key register updating; General enquiries.

**Consultation:**

Claire Trenorden	Manager of Corporate Services Shire of Wyalkatchem
Vicki Schwidden	WALGA - Trainer

**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:** 41/2018

**Moved:** Cr Holdsworth                      **Seconded:** Cr Metcalfe

**That Council resolve the following:**

- 1. Accept the Property and Finance Officer's Report for the month of February 2018 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 4.23pm**