



Shire of Wongan-Ballidu



MINUTES

ORDINARY MEETING OF COUNCIL

WEDNESDAY 27 NOVEMBER 2019



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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President, Cr Jon Hasson declared the meeting open at 3.01pm.

2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED

Attendees:

Cr Jon Hasson	Shire President
Cr Brad West	Deputy Shire President
Cr Stuart Boekeman	Member
Cr Eion Ganzer	Member

Staff:

Stuart Taylor	Chief Executive Officer
Alan Hart	Deputy Chief Executive Officer
Alana Wigmore	Manager Community Services
Karl Mickle	Manager Works & Services
Melissa Marcon	Building Services Coordinator
Sharon Walls-Sermon	Personal Assistant (Minutes)

Apologies:

Cr Sue Falconer	Member
Cr Mandy Stephenson	Member

3. PUBLIC QUESTION TIME

Nil

4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Cr Hasson advised everyone that the End of Term Dinner was on tonight and it would be a farewell dinner for our outgoing Shire President – Peter Macnamara.

5. PETITIONS AND PRESENTATIONS

Presentation was given to Councillors by Melinda Godfrey from Wongan Hills Tourism Group showing all of their achievements over the past few months and thanking the Shire for their generous donations.

6. APPLICATION/S FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES

7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY 23 OCTOBER 2019:

MOTION: Moved Cr West / Cr Ganzer

That the minutes of the Ordinary Meeting of Council held on Wednesday 23 October 2019 be confirmed as a true and correct record of the proceedings.

**CARRIED: 4/0
RESOLUTION NO: 011119**

8. MATTERS FOR WHICH MEETING MAY BE CLOSED

Nil

9. REPORTS OF OFFICERS AND COMMITTEES

9.1 GOVERNANCE

9.1.1 2020 EXTRA ORDINARY LOCAL GOVERNMENT ELECTION

FILE REFERENCE:	
REPORT DATE:	30 October 2019
APPLICANT/PROPONENT:	Deputy Chief Executive Officer – Alan Hart
OFFICER DISCLOSURE OF INTEREST	NIL
PREVIOUS MEETING REFERENCES:	
AUTHOR:	Deputy Chief Executive Officer – Alan Hart
ATTACHMENTS:	

PURPOSE OF REPORT:

For Council to resolve to appoint the Western Australian Electoral Commission to carry out the 2020 Extra Ordinary Election as a Postal Election.

BACKGROUND:

Many Local Governments utilize the services of the Electoral Office in managing the election process as it streamlines the process and allows staff to progress other priority areas within the organisation.

In 2019 the Shire of Wongan-Ballidu engaged the Western Australian Electoral Commission to carry out the Ordinary Election as a Postal Election.

COMMENT:

One vacancy remains after the 2019 Ordinary Election and in accordance with the Local Government Act, the Shire has 4 months to undertake an Extra Ordinary Election to fill the Vacancy.

The Shire President has determined the Election Date of 28 February 2020. Whilst this date is outside the statutory 4 month period, the Electoral Commissioner has given approval for the Council to undertake the election on this date.

Council may deem it prudent to again engage the Electoral Commissioner to carry out the Shire of Wongan-Ballidu Local Government election as a postal election on this occasion.

Postal voting generally receives a greater return of votes than an 'in person' vote, also the votes can be returned by the elector at their convenience rather than having to come into town on Election Day.

There is no issue with finding staff to work that day as this is the responsibility of the Electoral Commissioner.

Perceived to be a greater level of independence by Councillors and Community in the running of the election as the administration is removed from the election process.

POLICY REQUIREMENTS:

There are no known policy requirements in relation to this item.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995

STRATEGIC IMPLICATIONS:

There are no known strategic requirements in relation to this item.

SUSTAINABILITY IMPLICATIONS:

FINANCIAL IMPLICATIONS:

A quote has been received from the Electoral Commission to undertake the election as a postal vote the cost would be in the vicinity of \$14,000. A budget adjustment will be included in the mid-year budget review to fund the Extra Ordinary Election.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: Yes

MOTION:

Moved Cr Ganzer / Seconded Cr West

That in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commission to be responsible for the conduct of an extraordinary election on 28 February 2020.

That Council utilise the services of the Electoral Commissioner to undertake the Shire of Wongan-Ballidu extraordinary election as a postal vote election.

**CARRIED: 4/0
RESOLUTION NO: 021119**

9.1.2 2018/2019 ANNUAL REPORT AND FINANCIALS

FILE REFERENCE:	F1.5
REPORT DATE:	21 November 2018
APPLICANT/PROPONENT:	Nil
OFFICER DISCLOSURE OF INTEREST	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Alan Hart – Deputy Chief Executive Officer
ATTACHMENTS:	2018/2019 Annual Report and Financials Management Report for Year Ended 30 June 2019

PURPOSE OF REPORT:

To present to Council the 2018/2019 Annual Report and Financials for the year-ended 30th June 2019, and the Management Report for the Year Ended 30 June 2019.

BACKGROUND:

Pursuant to Sections 7.2, 7.3 and 7.9 of the Local Government Act 1995, local governments are required each year to have the accounts and annual financial report of the Council audited by an auditor appointed by the local government. In addition, Section 5.54 of the Local Government Act 1995, Council is to consider and accept the Annual Report within 2 months of the Audited Financial Statements being available.

COMMENT:

The audit for the 2018/19 financial year has been completed and provides an overview of the financial activities of the Shire for the 2018/19 year.

Presented as attachments to this report are the following documents;

- Annual Report
- Management Report

Section 5.55 of the Act states that the CEO is to publish the annual report and make copies available to the public, and give Local Public Notice (as defined by the Act) of such, within 14 days after the report has been accepted by the local government.

It is proposed that the 2018/2019 Annual Report and Financials will be made available to the public on the 5th December 2019.

Section 5.27 of the Act states that the Annual Meeting of Electors is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year. Local Public Notice (as defined by the Act) of at least 14 days is to be given of this meeting.

It is proposed that the Shire hold the Annual Meeting of Electors at the Community Resource Centre at 7pm on 18th December 2019.

POLICY REQUIREMENTS:

There are no policy requirements in relation to this item.

LEGISLATIVE REQUIREMENTS:

Sections 5.27, 5.53 – 5.55 of the Local Government Act 1995.

Section 1.7 of the Local Government Act 1995: Definition of 'Local Public Notice':

- the
- (1) Where under this Act local public notice of a matter is required to be given, a notice of matter is to be —
 - (a) published in a newspaper circulating generally throughout the district; and
 - (b) exhibited to the public on a notice board at the local government's offices; and
 - (c) exhibited to the public on a notice board at every local government library in the district.

STRATEGIC IMPLICATIONS:

There are no known strategic requirements in relation to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental implications associated with this item.
- **Economic**
There are no known economic implications associated with this proposal.
- **Social**
There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

There are no financial implications in relation to this item.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: YES

MOTION:

Moved Cr West / Seconded Cr Ganzer

That council –

- 1. Accept the Annual Report and Financials for the Financial Year ended 30 June 2019 in accordance with Section 5.55 of the Local Government Act 1995.**
- 2. That the Annual Electors Meeting be held at 7.00pm on 18 December 2019 at the Wongan Hills Community Resource Centre and be advertised in accordance with Section 5.27 of the Local Government Act 1995.**
- 3. That the Management Report for the year ended 30 June 2019 be accepted.**

**CARRIED 4/0
RESOLUTION NO. 031119**



FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2019

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COMMUNITY VISION

Wongan Ballidu - a caring and supportive community driving sustainability of agriculture, services and the environment.

Principal place of business:

Cnr Quinlan Sreet & Elphin Crescent, Wongan Hills WA 6603

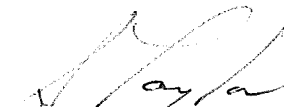
**SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wongan-Ballidu for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Wongan-Ballidu at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the *25th* day of *November* 2019



Stuart Taylor JP, Chief Executive Officer

SHIRE OF WONGAN-BALLIDU
 STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	21(a)	2,903,792	2,875,483	2,800,051
Operating grants, subsidies and contributions	2(a)	2,766,638	1,709,675	2,638,057
Fees and charges	2(a)	563,360	521,414	552,264
Interest earnings	2(a)	134,036	82,263	86,420
Other revenue	2(a)	274,460	117,848	321,590
		6,642,286	5,306,683	6,398,382
Expenses				
Employee costs		(2,107,516)	(2,175,723)	(1,897,665)
Materials and contracts		(1,327,271)	(1,361,589)	(1,180,962)
Utility charges		(340,983)	(374,962)	(338,820)
Depreciation on non-current assets	10(c)	(2,355,153)	(1,569,779)	(1,563,088)
Interest expenses	2(b)	(20,665)	(24,260)	(28,136)
Insurance expenses		(222,027)	(239,954)	(232,042)
Other expenditure		(235,450)	(251,297)	(232,631)
		(6,609,065)	(5,997,564)	(5,473,344)
		33,221	(690,881)	925,038
Non-operating grants, subsidies and contributions	2(a)	869,059	1,191,824	1,644,839
Profit on asset disposals	10(a)	10,333	3,328	82
(Loss) on asset disposals	10(a)	(210,388)	(179,840)	(110,257)
Fair value adjustments to financial assets at fair value through profit or loss	7	87,576	0	0
Impairment loss on land hold for resale	6	(512,890)	0	0
Assets written off	8(a)	(158,884)	0	0
		84,806	1,015,312	1,534,664
Net result for the period		118,027	324,431	2,459,702
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	52,594,922
Total other comprehensive income for the period		0	0	52,594,922
Total comprehensive income for the period		118,027	324,431	55,054,624

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
	2(a)			
Governance		49,602	53,400	70,431
General purpose funding		5,114,829	3,880,483	4,872,172
Law, order, public safety		43,124	35,500	34,694
Health		20,692	32,100	49,284
Education and welfare		15,956	18,498	10,190
Housing		65,983	80,787	103,729
Community amenities		202,391	202,040	203,334
Recreation and culture		43,776	156,976	45,487
Transport		519,584	524,663	440,150
Economic services		50,670	42,950	44,200
Other property and services		515,679	279,287	524,711
		6,642,286	5,306,684	6,398,382
Expenses				
	2(b)			
Governance		(250,674)	(251,206)	(346,472)
General purpose funding		(114,567)	(118,466)	(131,135)
Law, order, public safety		(135,930)	(150,930)	(123,254)
Health		(125,159)	(155,804)	(171,519)
Education and welfare		(167,887)	(218,055)	(188,800)
Housing		(171,621)	(177,748)	(167,913)
Community amenities		(426,114)	(468,989)	(401,570)
Recreation and culture		(1,741,520)	(1,571,892)	(1,496,781)
Transport		(2,761,698)	(1,839,593)	(1,666,217)
Economic services		(316,392)	(203,639)	(165,189)
Other property and services		(376,838)	(816,983)	(586,358)
		(6,588,400)	(5,973,305)	(5,445,208)
Finance Costs				
	2(b)			
Education and welfare		(13,361)	0	(15,318)
Housing		(3,744)	(22,784)	(6,952)
Recreation and culture		(3,560)	(1,476)	(2,710)
Other property and services		0	0	(3,156)
		(20,665)	(24,260)	(28,136)
		33,221	(690,881)	925,038
Non-operating grants, subsidies and contributions	2(a)	869,059	1,191,824	1,644,839
Profit on disposal of assets	10(a)	10,333	3,328	82
(Loss) on disposal of assets	10(a)	(210,388)	(179,840)	(110,257)
Fair value adjustments to financial assets at fair value through profit or loss	7	87,576	0	0
Impairment loss on land held for resale	6	(512,890)	0	0
Assets Written Off	8(a)	(158,884)	0	0
		84,806	1,015,312	1,534,664
Net result for the period		118,027	324,431	2,459,702
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	52,594,922
Total other comprehensive income for the period		0	0	52,594,922
Total comprehensive income for the period		118,027	324,431	55,054,624

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 Restated* \$	1 July 2017 Restated* \$
CURRENT ASSETS				
Cash and cash equivalents	3	4,634,828	4,302,105	4,222,933
Trade receivables	5	341,057	589,040	463,854
Other financial assets	7(a)	156,172	274,384	260,372
Inventories	6	11,204	11,856	11,263
TOTAL CURRENT ASSETS		5,143,261	5,177,385	4,958,422
NON-CURRENT ASSETS				
Trade receivables	5	23,391	32,941	24,906
Other financial assets	7(b)	373,977	459,168	139,649
Inventories	6	211,110	724,000	724,000
Property, plant and equipment	8	26,697,475	26,476,727	26,249,058
Infrastructure	9	121,427,742	120,950,111	66,956,187
TOTAL NON-CURRENT ASSETS		148,733,695	148,642,947	94,093,800
TOTAL ASSETS		153,876,956	153,820,332	99,052,222
CURRENT LIABILITIES				
Trade and other payables	12	201,234	112,158	203,753
Borrowings	13	74,117	80,481	556,007
Employee related provisions	14	396,399	350,274	354,176
TOTAL CURRENT LIABILITIES		671,750	542,913	1,113,936
NON-CURRENT LIABILITIES				
Borrowings	13	282,665	448,705	139,649
Employee related provisions	14	27,993	52,193	76,740
TOTAL NON-CURRENT LIABILITIES		310,658	500,898	216,389
TOTAL LIABILITIES		982,408	1,043,811	1,330,325
NET ASSETS		152,894,548	152,776,521	97,721,897
EQUITY				
Retained surplus		59,394,231	59,269,208	56,408,012
Reserves - cash backed	4	2,228,366	2,235,362	2,636,856
Revaluation surplus	11	91,271,951	91,271,951	38,677,029
TOTAL EQUITY		152,894,548	152,776,521	97,721,897

*see note 27 for details regarding prior year period adjustment

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2017		56,427,087	2,636,856	38,776,126	97,840,069
Prior period adjustment	27	(19,075)	0	(99,097)	(118,172)
Reinstated total equity at the beginning of the financial year		56,408,012	2,636,856	38,677,029	97,721,897
Comprehensive income					
Net result for the period		2,459,702	0	0	2,459,702
Other comprehensive income	11	0	0	52,594,922	52,594,922
Total comprehensive income		2,459,702	0	52,594,922	55,054,624
Transfers from/(to) reserves		401,494	(401,494)	0	0
Balance as at 30 June 2018		59,269,208	2,235,362	91,271,951	152,776,521
Comprehensive income					
Net result for the period		118,027	0	0	118,027
Other comprehensive income	11	0	0	0	0
Total comprehensive income		118,027	0	0	118,027
Transfers from/(to) reserves		6,996	(6,996)	0	0
Balance as at 30 June 2019		59,394,231	2,228,366	91,271,951	152,894,548

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,886,195	2,888,483	2,748,337
Operating grants, subsidies and contributions		2,990,410	1,962,925	2,431,649
Fees and charges		563,360	521,414	552,264
Interest received		134,036	82,263	86,420
Goods and services tax received		379,037	0	124,901
Other revenue		274,460	117,848	321,590
		7,227,498	5,572,933	6,265,161
Payments				
Employee costs		(2,123,925)	(2,127,723)	(1,909,876)
Materials and contracts		(1,197,286)	(1,458,589)	(917,709)
Utility charges		(340,983)	(374,962)	(338,820)
Interest expenses		(22,588)	(24,260)	(33,050)
Insurance paid		(222,027)	(239,954)	(232,042)
Goods and services tax paid		(327,679)	0	(366,765)
Other expenditure		(235,450)	(204,297)	(232,631)
		(4,469,938)	(4,429,785)	(4,030,893)
Net cash provided by (used in) operating activities	15	2,757,560	1,143,148	2,234,268
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(1,448,002)	(2,743,795)	(1,196,154)
Payments for construction of infrastructure	9(a)	(2,253,932)	(2,230,914)	(2,380,827)
Proceeds from self-supporting loans	10(b)	172,403	77,231	66,470
Net proceeds from financial assets		118,576	0	0
Non-operating grants, subsidies and contributions	2(a)	869,059	1,191,824	1,644,839
Advances to community groups		0	0	(400,000)
Proceeds from sale of property, plant & equipmen	10(a)	289,463	191,800	277,046
Net cash provided by (used in) investment activities		(2,252,433)	(3,513,854)	(1,988,626)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	13(a)	(172,404)	(80,481)	(566,470)
Proceeds from new borrowings	13(b)	0	0	400,000
Net cash provided by (used in) financing activities		(172,404)	(80,481)	(166,470)
Net increase (decrease) in cash held		332,723	(2,451,187)	79,172
Cash at beginning of year		4,302,105	4,416,732	4,222,933
Cash and cash equivalents at the end of the year	15	4,634,828	1,965,545	4,302,105

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

SHIRE OF WONGAN-BALLIDU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	22 (b)	2,488,913	2,081,517	1,785,733
		2,488,913	2,081,517	1,785,733
Revenue from operating activities (excluding rates)				
Governance		49,602	53,400	70,431
General purpose funding		2,260,442	1,023,000	2,089,943
Law, order, public safety		43,124	35,500	34,694
Health		20,692	32,100	49,284
Education and welfare		15,956	18,498	10,190
Housing		65,983	80,787	103,729
Community amenities		202,391	202,040	203,334
Recreation and culture		43,776	156,976	45,487
Transport		519,584	527,693	440,150
Economic services		50,670	42,950	44,200
Other property and services		613,588	279,585	524,793
		3,885,808	2,452,529	3,616,235
Expenditure from operating activities				
Governance		(250,674)	(251,206)	(385,432)
General purpose funding		(114,567)	(118,466)	(131,135)
Law, order, public safety		(135,930)	(150,930)	(123,254)
Health		(133,123)	(155,804)	(171,519)
Education and welfare		(178,772)	(218,055)	(204,118)
Housing		(175,365)	(200,532)	(174,865)
Community amenities		(426,114)	(468,989)	(401,570)
Recreation and culture		(1,747,556)	(1,573,368)	(1,499,491)
Transport		(2,761,698)	(2,010,485)	(1,666,217)
Economic services		(988,166)	(203,639)	(165,189)
Other property and services		(579,262)	(825,927)	(660,811)
		(7,491,227)	(6,177,401)	(5,583,601)
Non-cash amounts excluded from operating activities	22(a)	3,126,419	1,746,291	1,641,919
Amount attributable to operating activities		2,009,913	102,936	1,460,286
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	869,059	1,191,824	1,644,839
Proceeds from disposal of assets	10(a)	289,463	191,800	277,046
Proceeds from self supporting loans	13(b)	172,403	0	66,470
Advances to community groups		0	0	(400,000)
Purchase of property, plant and equipment	8(a)	(1,448,002)	(2,743,795)	(1,196,154)
Purchase and construction of infrastructure	9(a)	(2,253,932)	(2,230,914)	(2,380,827)
Amount attributable to investing activities		(2,371,009)	(3,591,085)	(1,988,626)
FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(172,404)	(80,481)	(566,470)
Proceeds from borrowings	13	0	80,481	400,000
Transfers to reserves (restricted assets)	4	(505,054)	(180,619)	(483,408)
Transfers from reserves (restricted assets)	4	512,050	835,285	884,902
Amount attributable to financing activities		(165,408)	654,666	235,024
Surplus/(deficit) before imposition of general rates		(526,504)	(2,833,483)	(293,316)
Total amount raised from general rates	21	2,854,387	2,857,483	2,782,229
Surplus/(deficit) after imposition of general rates	22(b)	2,327,883	24,000	2,488,913

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

1. BASIS OF PREPARATION

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 24 to these financial statements.

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	2,090,266	922,000	1,969,541
Law, order, public safety	33,022	25,000	22,824
Recreation and culture	4,525	115,000	10,550
Transport	506,692	522,365	436,728
Other property and services	132,133	125,310	198,414
	2,766,638	1,709,675	2,638,057
Non-operating grants, subsidies and contributions			
Recreation and culture	108,960	435,837	0
Transport	755,985	755,987	1,644,839
Other property and services	4,114	0	0
	869,059	1,191,824	1,644,839
Total grants, subsidies and contributions	3,635,697	2,901,499	4,282,896

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 20.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2019 Actual \$	2019 Budget \$	2018 Actual \$
Other revenue			
Reimbursements and recoveries	197,974	62,598	206,989
Other	76,486	55,250	114,597
	274,460	117,848	321,586
Fees and Charges			
Governance	4,753	5,350	4,902
General purpose funding	6,923	7,500	4,753
Law, order, public safety	10,103	10,500	11,870
Health	24,516	28,500	31,721
Education and welfare	62	1,500	0
Housing	58,297	67,000	86,372
Community amenities	199,855	202,040	201,640
Recreation and culture	38,227	30,500	26,448
Transport	2,559	2,000	2,059
Economic services	48,019	42,800	40,200
Other property and services	170,046	123,724	142,299
	563,360	521,414	552,264
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
Interest earnings			
Loans receivable - clubs/institutions	21,049	7,763	8,183
Reserve accounts interest	46,624	32,500	28,386
Rates instalment and penalty interest (refer Note 21 (e))	0	0	27,025
Other interest earnings	34,074	20,000	22,826
	101,747	60,263	86,420

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (Continued)

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

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

- Borrowings (refer Note 13(b))

Rental charges

- Operating leases

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
	29,271	29,500	25,205
	1,556	0	7,250
	30,827	29,500	32,455
	20,665	24,260	28,136
	20,665	24,260	28,136
	9,105	9,096	8,594
	9,105	9,096	8,594

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		2,776,002	2,151,119
Term deposits		1,858,826	2,150,986
		4,634,828	4,302,105
Financial Assets at amortised cost-term deposits	7	85,750	204,326
		4,720,578	4,506,431
Comprises:			
- Unrestricted cash and cash equivalents		2,447,661	2,269,268
- Restricted cash and cash equivalents		2,272,917	2,237,163
		4,720,578	4,506,431
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Depot Improvement Reserve	4	10,377	6,260
Plant Reserve	4	682,931	710,580
Housing Reserve	4	1,832	1,794
WH CRC Reserve	4	13,372	13,097
LSL Reserve	4	81,043	79,380
Swimming Pool Reserve	4	113,573	134,689
Historical Reserve	4	6,994	6,851
Medical Facilities Reserve	4	290,895	284,986
Waste Management Reserve	4	39,564	33,855
Housing JV Stickland Street Reserve	4	47,640	41,765
Housing JV Quinlan Street Reserve	4	39,121	33,421
Housing JV Patterson Street Reserve	4	38,573	32,885
Sporting Co-Location Reserve	4	862,451	855,799
		2,228,366	2,235,362
Other restricted cash and cash equivalents			
Unspent grants/contributions	20	39,823	1,801
Bonds and Deposits Held	24	4,728	0
Total restricted cash and cash equivalents		2,272,917	2,237,163

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash

Cash and cash equivalents (Continued)

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Depot Improvement Reserve					6,245	93	0	6,338	6,162	98	0	6,260
(b) Plant Reserve					708,919	80,563	(100,000)	689,482	657,895	234,585	(181,900)	710,580
(c) Loan Repayments Reserve					0	0	0	0	511,228	89	(511,317)	0
(d) Housing Reserve					1,790	27	0	1,817	1,766	28	0	1,794
(e) WH CRC Reserve					13,068	195	0	13,263	12,893	204	0	13,097
(f) LSL Reserve					79,201	1,180	0	80,381	78,142	1,238	0	79,380
(g) Swimming Pool Reserve					134,388	2,002	(24,000)	112,390	132,589	2,100	0	134,689
(h) Historical Reserve					6,835	102	0	6,937	6,744	107	0	6,851
(i) Medical Facilities Reserve					284,250	4,236	0	288,486	408,982	42,689	(166,685)	284,986
(j) Waste Management Reserve					33,771	5,503	0	39,274	28,386	5,469	0	33,855
(k) Housing JV Stickland Street Reserve					41,663	5,621	0	47,284	36,173	5,592	0	41,765
(l) Housing JV Quinlan Street Reserve					33,338	5,497	0	38,835	27,959	5,462	0	33,421
(m) Housing JV Patterson Street Reserve					32,803	5,489	0	38,292	27,431	5,454	0	32,885
(n) Sporting Co-Location Reserve					807,662	70,111	(711,285)	166,488	700,506	180,293	(25,000)	855,799
	2,235,362	505,054	(512,050)	2,228,366	2,183,933	180,619	(835,285)	1,529,267	2,636,856	483,408	(884,902)	2,235,362

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Depot Improvement Reserve	Ongoing	- To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu.
(b) Plant Reserve	Ongoing	- To be used for the purchase of major plant.
(c) Loan Repayments Reserve	June 2018	- To be used to fund loan repayments for land and housing development in the Shields Crescent and Danubin Rise areas.
(d) Housing Reserve	Ongoing	- To be used for the development of housing within the Shire.
(e) WH CRC Reserve	Ongoing	- To be used to transfer funds from the Community Resource Centre operations for the future purchase of capital, furniture and equipment.
(f) LSL Reserve	Ongoing	- To be used for Council's current and non-current long service leave liability.
(g) Swimming Pool Reserve	Ongoing	- To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(h) Historical Reserve	Ongoing	- To be used to fund historical publications and projects of the Shire.
(i) Medical Facilities Reserve	Ongoing	- To be used to fund the refurbishment of a multi-purpose medical facility in Wongan Hills to house the doctor, dentist and other medical services and to fund projects identified for the Royalties for Regions programme.
(j) Waste Management Reserve	Ongoing	- To be used to fund the future waste management facility needs of the Shire.
(k) Housing JV Stickland Street Reserve	Ongoing	- To be used to fund the capital and operating costs of the housing joint venture in Stickland Street.
(l) Housing JV Quinlan Street Reserve	Ongoing	- To be used to fund the capital and operating costs of the housing joint venture in Quinlan Street.
(m) Housing JV Patterson Street Reserve	Ongoing	- To be used to fund the capital and operating costs of the housing joint venture in Quinlan Street.
(n) Sporting Co-Location Reserve	Ongoing	- To be used to fund the implementation of the co-location of sports facilities within the Shire of Wongan-Ballidu.

5. TRADE RECEIVABLES

Current

Rates receivable	
Sundry receivables	
GST receivable	

Non-current

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

2019	2018
\$	\$
213,800	186,653
106,495	330,267
20,762	72,120
341,057	589,040
23,391	32,941
23,391	32,941

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

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

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

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

6. INVENTORIES

Current

Fuel & Oil

Non-current

Land held for resale - cost

Cost of acquisition

The following movements in inventories occurred during the year:

Carrying amount at 1 July

Additions to inventory

Amounts Expended

Change in Valuation of Land

Carrying amount at 30 June

	2019	2018
	\$	\$
	11,204	11,856
	11,204	11,856
	211,110	724,000
	211,110	724,000
	735,856	735,263
	509,824	422,776
	(510,476)	(422,183)
	(512,890)	0
	222,314	735,856

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

7. OTHER FINANCIAL ASSETS

	NOTE	2019 \$	2018 \$
(a) Current assets			
Other financial assets at amortised cost		156,172	274,384
		156,172	274,384
Other financial assets at amortised cost			
- Financial assets at amortised cost - self supporting loans		70,422	70,058
- Financial assets at amortised cost- term deposits	3	85,750	204,326
		156,172	274,384
(b) Non-current assets			
Other financial assets at amortised cost		286,401	459,168
Financial assets at fair value through profit and loss		87,576	0
		373,977	459,168
Other financial assets at amortised cost			
- Financial assets at amortised cost - self supporting loans		286,401	459,168
		286,401	459,168
Financial assets at fair value through profit and loss			
- <i>Unlisted equity investments</i>			
- Units in WA Local Government Association House Trust		87,576	0
		87,576	0

Units in Local Government House were recognised at their fair value as at 30 June 2018. Changes in the fair value of units in Local Government House recognised as a non-current financial asset at fair value through profit and loss have not been recognised nor considered as they are unlikely to be material and unable to be reliably determined at the time of preparation of these Statements.

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 13(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

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

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 25 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non-specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Motor Vehicles	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	2,223,200	500,000	2,723,200	3,837,855	15,502,390	19,340,245	22,063,445	169,115	3,704,431	312,067	26,249,058
Additions	23,431	0	23,431	123,921	217,839	341,760	365,191	45,014	610,300	175,649	1,196,154
(Disposals)	0	0	0	0	0	0	0	0	(255,450)	(131,771)	(387,221)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	31	88	119	119	(50)	(18,987)	(928)	(19,846)
Depreciation (expense)	0	0	0	(41,379)	(124,679)	(166,058)	(166,058)	(31,601)	(309,320)	(39,552)	(546,531)
Transfers	0	0	0	(5,020)	(9,867)	(14,887)	(14,887)	0	0	0	(14,887)
Carrying amount at 30 June 2018	2,246,631	500,000	2,746,631	3,915,408	15,585,771	19,501,179	22,247,810	182,478	3,730,974	315,465	26,476,727
Comprises:											
Gross carrying amount at 30 June 2018	2,246,631	500,000	2,746,631	3,956,757	15,710,362	19,667,119	22,413,750	238,265	4,428,819	373,838	27,454,672
Accumulated depreciation at 30 June 2018	0	0	0	(41,349)	(124,591)	(165,940)	(165,940)	(55,787)	(697,845)	(58,373)	(977,945)
Carrying amount at 30 June 2018	2,246,631	500,000	2,746,631	3,915,408	15,585,771	19,501,179	22,247,810	182,478	3,730,974	315,465	26,476,727
Additions	0	0	0	452,532	61,126	513,658	513,658	189,429	628,804	116,111	1,448,002
(Disposals)	(23,431)	0	(23,431)	(145,297)	0	(145,297)	(168,728)	0	(244,268)	(76,522)	(489,518)
Assets written off	0	0	0	0	(158,884)	(158,884)	(158,884)	0	0	0	(158,884)
Depreciation (expense)	0	0	0	(39,717)	(121,045)	(160,762)	(160,762)	(40,485)	(327,560)	(50,045)	(578,852)
Carrying amount at 30 June 2019	2,223,200	500,000	2,723,200	4,182,926	15,366,968	19,549,894	22,273,094	331,422	3,787,950	305,009	26,697,475
Comprises:											
Gross carrying amount at 30 June 2019	2,223,200	500,000	2,723,200	4,256,913	15,615,376	19,872,289	22,595,489	426,917	4,706,942	388,189	28,117,537
Accumulated depreciation at 30 June 2019	0	0	0	(73,987)	(248,408)	(322,395)	(322,395)	(95,495)	(918,992)	(83,180)	(1,420,062)
Carrying amount at 30 June 2019	2,223,200	500,000	2,723,200	4,182,926	15,366,968	19,549,894	22,273,094	331,422	3,787,950	305,009	26,697,475

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2/3	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2017	Available or estimated market information
Land - vested in and under the control of Council	Level 3	Cost Approach using current replacement cost	Independent Valuation	June 2017	Improvement to land using construction costs (level 2 inputs) and current condition (Level 3 inputs)
Buildings - non-specialised	Level 2/3	Cost Approach using current replacement cost	Independent Valuation	June 2017	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs)
Buildings - specialised	Level 2/3	Cost Approach using current replacement cost	Independent Valuation	June 2017	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs)
Furniture and equipment	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	June 2016	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs)
Plant and equipment	Level 2	Market approach using recent observable data for similar plant items	Independent Valuation	June 2016	Available market information
Motor Vehicles	Level 2	Market approach using recent observable data for similar motor vehicles	Independent Valuation	June 2016	Available market information

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

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

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Other	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks & Ovals	Infrastructure - Signs	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	48,654,386	3,881,146	1,263,824	6,021,845	6,670,599	464,387	66,956,187
Additions	2,380,827	0	0	0	0	0	2,380,827
Revaluation increments / (decrements) transferred to revaluation surplus	46,073,678	1,144,496	572,312	4,792,682	31,600	0	52,614,768
Depreciation (expense)	(595,095)	(117,538)	(36,671)	(56,317)	(207,699)	(3,237)	(1,016,557)
Transfers	0	19,931	0	0	(5,045)	0	14,886
Carrying amount at 30 June 2018	96,513,796	4,928,035	1,799,465	10,758,210	6,489,455	461,150	120,950,111
Comprises:							
Gross carrying amount at 30 June 2018	96,513,796	5,042,293	1,799,465	10,758,210	7,169,520	497,522	121,780,806
Accumulated depreciation at 30 June 2018	0	(114,258)	0	0	(680,065)	(36,372)	(830,695)
Carrying amount at 30 June 2018	96,513,796	4,928,035	1,799,465	10,758,210	6,489,455	461,150	120,950,111
Additions	1,585,819	668,113	0	0	0	0	2,253,932
Depreciation (expense)	(1,267,726)	(129,576)	(51,505)	(109,191)	(215,066)	(3,237)	(1,776,301)
Carrying amount at 30 June 2019	96,831,889	5,466,572	1,747,960	10,649,019	6,274,389	457,913	121,427,742
Comprises:							
Gross carrying amount at 30 June 2019	98,099,615	5,706,706	1,799,465	10,758,210	7,169,520	497,522	124,031,038
Accumulated depreciation at 30 June 2019	(1,267,726)	(240,134)	(51,505)	(109,191)	(895,131)	(39,609)	(2,603,296)
Carrying amount at 30 June 2019	96,831,889	5,466,572	1,747,960	10,649,019	6,274,389	457,913	121,427,742

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks & Ovals	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Signs	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

10 PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

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

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

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

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

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

Land under roads

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

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

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

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

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

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	23,431	0	0	(23,431)	0	0	0	0	0	0	0	0
Buildings - non-specialised	145,297	40,909	0	(104,388)	0	0	0	0	0	0	0	0
Plant and equipment	244,268	179,554	9,286	(74,000)	319,662	136,800	3,030	(170,892)	255,450	192,500	82	(63,032)
Motor Vehicles	76,522	69,000	1,047	(8,569)	48,650	55,000	298	(8,948)	131,771	84,546	0	(47,225)
	489,518	289,463	10,333	(210,388)	368,312	191,800	3,328	(179,840)	387,221	277,046	82	(110,257)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Motor Vehicles				
Health				
2016 Toyota Prius Sedan	28,964	21,000	0	(7,964)
Other property and services				
2016 Toyota Kluger GXL	36,605	36,000	0	(605)
2014 Toyota Hilux 4 x 2	10,953	12,000	1,047	0
	76,522	69,000	1,047	(8,569)
Plant and Equipment				
Other property and services				
2003 New Holland Tractor	20,714	30,000	9,286	0
Husqvarna Ride on Mower	3,333	1,818	0	(1,515)
2011 Mitsubishi Canter Truck	21,045	19,100	0	(1,945)
Wombat Skid-Steer Loader	6,690	3,636	0	(3,054)
2013 Komatsu Grader	192,486	125,000	0	(67,486)
	244,268	179,554	9,286	(74,000)
Land				
Other Property and Services				
Old CRC - 2 Elphin Crescent	23,431	0	0	(23,431)
	23,431	0	0	(23,431)
Buildings - non-specialised				
Other Property and Services				
Old CRC - 2 Elphin Crescent	145,297	40,909	0	(104,388)
	145,297	40,909	0	(104,388)
	489,518	289,463	10,333	(210,388)

(b) Temporarily Idle Assets

The Shire did not have any idle assets at 30 June 2019

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(c) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	39,717	48,278	41,379
Buildings - specialised	121,045	134,344	124,679
Furniture and equipment	40,485	32,568	31,601
Plant and equipment	327,560	313,138	309,320
Motor Vehicles	50,045	39,553	39,552
Infrastructure - Roads	1,267,726	690,426	595,095
Infrastructure - Other	129,576	311,472	117,538
Infrastructure - Footpaths	51,505	0	36,671
Infrastructure - Drainage	109,191	0	56,317
Infrastructure - Parks & Ovals	215,066	0	207,699
Infrastructure - Signs	3,237	0	3,237
	2,355,153	1,569,779	1,563,088

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings - non-specialised	25 - 100 Years
Buildings - specialised	25 - 100 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Motor Vehicles	1 - 5 Years
Infrastructure - Road Seals	27 Years
Infrastructure - Road Subgrade	200 Years
Infrastructure - Road Unsealed	10 Years
Infrastructure - Footpaths	30 - 40 Years
Infrastructure - Drainage	70 Years
Infrastructure - Other	15 - 60 Years

Depreciation (Continued)

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

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

11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	14,695,153	14,695,153	14,695,153	0	0	0	14,695,153
Revaluation surplus - Buildings - non-specialised	31	31	0	31	0	31	31
Revaluation surplus - Buildings - specialised	88	88	0	88	0	88	88
Revaluation surplus - Furniture and equipment	160,617	160,617	160,667	0	(50)	(50)	160,617
Revaluation surplus - Plant and equipment	2,016,215	2,016,215	2,035,202	0	(18,987)	(18,987)	2,016,215
Revaluation surplus - Motor Vehicles	13,751	13,751	14,679	0	(928)	(928)	13,751
Revaluation surplus - Infrastructure - Roads	50,767,889	50,767,889	4,694,211	46,073,678	0	46,073,678	50,767,889
Revaluation surplus - Infrastructure - Other	4,236,181	4,236,181	3,091,685	1,144,496	0	1,144,496	4,236,181
Revaluation surplus - Infrastructure - Footpaths	1,672,764	1,672,764	1,100,452	572,312	0	572,312	1,672,764
Revaluation surplus - Infrastructure - Drainage	10,813,000	10,813,000	6,020,318	4,792,682	0	4,792,682	10,813,000
Revaluation surplus - Infrastructure - Parks & Ovals	6,447,451	6,447,451	6,415,851	31,600	0	31,600	6,447,451
Revaluation surplus - Infrastructure - Signs	448,811	448,811	448,811	0	0	0	448,811
	91,271,951	91,271,951	38,677,029	52,614,887	(19,965)	52,594,922	91,271,951

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued interest on long-term borrowings
Accrued salaries and wages
ATO liabilities
Bonds and Deposits Held (refer to Note 24)

2019	2018
\$	\$
125,378	773
4,160	6,083
42,752	46,035
24,216	59,267
4,728	0
201,234	112,158

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

13. INFORMATION ON BORROWINGS

(a) Borrowings	2019	2018
	\$	\$
Current	74,117	80,481
Non-current	282,665	448,705
	356,782	529,186

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2019	30 June 2019	30 June 2019	Budget	30 June 2019	30 June 2019	30 June 2019	Actual	30 June 2018	30 June 2018	30 June 2018	30 June 2018
				Principal	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Actual
				1 July 2018	Principal repayments	Interest repayments	Principal outstanding	1 July 2018	Principal repayments	Interest repayments	Principal outstanding	1 July 2017	New Loans	Principal repayments	Interest repayments	Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services																
Land Purchase & Development	145C	WATC	3.42%	0	0	0	0	0	0	0	0	500,000	0	500,000	3,156	0
				0	0	0	0	0	0	0	0	500,000	0	500,000	3,156	0
Self Supporting Loans																
Education and welfare																
Aged Complex Construction	151A	WATC	3.65%	292,400	15,618	11,524	276,782	292,400	15,618	10,531	276,782	0	300,000	7,600	9,478	292,400
Aged Complex Construction	151B	WATC	3.48%	97,177	97,177	1,837	0	97,177	5,255	3,336	91,922	0	100,000	2,823	2,288	97,177
Housing																
Community Association	142	WATC	6.14%	76,379	37,054	3,744	39,325	76,418	37,054	5,787	39,364	111,258	0	34,879	6,952	76,379
Recreation and culture																
Aged Complex Construction	147	WATC	6.91%	41,215	8,103	2,476	33,112	41,216	8,102	3,130	33,114	48,786	0	7,571	3,552	41,215
Wongan Hills Bowling Club	149	WATC	6.14%	22,015	14,452	1,084	7,563	25,492	14,452	1,476	11,040	35,612	0	13,597	2,710	22,015
				529,186	172,404	20,665	356,782	532,703	80,481	24,260	452,222	195,656	400,000	66,470	24,980	529,186
				529,186	172,404	20,665	356,782	532,703	80,481	24,260	452,222	695,656	400,000	566,470	28,136	529,186

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 7 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

13. INFORMATION ON BORROWINGS (Continued)

	2019	2018
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	100,000	100,000
Credit card limit	7,500	7,500
Credit card balance at balance date	(6,556)	0
Total amount of credit unused	100,944	107,500
Loan facilities		
Loan facilities - current	74,117	80,481
Loan facilities - non-current	282,665	448,705
Total facilities in use at balance date	356,782	529,186

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 23.

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	156,660	193,614	350,274
Non-current provisions	0	52,193	52,193
	<u>156,660</u>	<u>245,807</u>	<u>402,467</u>
Additional provision	147,520	85,998	233,518
Amounts used	(135,604)	(75,989)	(211,593)
Balance at 30 June 2019	<u>168,576</u>	<u>255,816</u>	<u>424,392</u>
Comprises			
Current	168,576	227,823	396,399
Non-current	0	27,993	27,993
	<u>168,576</u>	<u>255,816</u>	<u>424,392</u>

	2019	2018
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	111,218	75,989
More than 12 months from reporting date	313,174	326,478
	<u>424,392</u>	<u>402,467</u>

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

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

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

Provisions

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

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	4,634,828	1,965,545	4,302,105

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	118,027	324,431	2,459,702
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(87,576)	0	0
Assets Written Off	158,884	0	0
Depreciation	2,355,153	1,569,779	1,563,088
(Profit)/loss on sale of asset	200,055	176,512	110,175
Impairment loss on land held for resale	512,890	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	257,533	266,250	(133,221)
(Increase)/decrease in inventories	652	0	(593)
Increase/(decrease) in payables	89,076	(87,000)	(91,595)
Increase/(decrease) in provisions	21,925	85,000	(28,449)
Grants contributions for the development of assets	(869,059)	(1,191,824)	(1,644,839)
Net cash from operating activities	2,757,560	1,143,148	2,234,268

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	1,752,571	1,681,864
Law, order, public safety	252,056	275,375
Health	2,377,372	1,881,767
Education and welfare	760,607	778,421
Housing	492,402	994,114
Community amenities	924,123	940,752
Recreation and culture	19,771,249	19,972,826
Transport	111,773,743	111,622,310
Economic services	580,000	6,031,052
Other property and services	793,200	3,972,356
Unallocated	14,399,633	5,669,495
	153,876,956	153,820,332

17. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- Capital Expenditure Projects

Payable:

- not later than one year

	2019	2018
	\$	\$
	4,093,491	0
	4,093,491	0
	4,093,491	0

The Shire had one capital expenditure project outstanding at the end of the reporting period representing alterations and additions at the Wongan Hills Recreation Centre.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year

- later than one year but not later than five years

	2019	2018
	\$	\$
	9,105	9,105
	18,973	27,316
	28,078	36,421

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

18. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	9,011	10,710	7,515
President's Allowance	1,000	1,000	1,000
Deputy President's Allowance	250	250	250
Travelling Expenses	737	2,534	1,208
Telecommunications Allowance	7,000	7,000	6,750
	<u>17,998</u>	<u>21,494</u>	<u>16,723</u>

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	599,294	598,451
Post-employment benefits	66,613	70,626
Other long-term benefits	88,113	77,505
	<u>754,020</u>	<u>746,582</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

18. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

The following transactions occurred with related parties:	2019 Actual	2018 Actual
	\$	\$
Purchase of goods and services	90,187	36,217

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Joint venture entities accounted for under the proportionate consolidation method

The Shire has a one-third interest in an environmental health and building service. The interest in the joint venture entity is accounted for in these financial statements using the proportionate consolidation method of accounting. For details of interests held in joint venture entities, refer to Note

19. JOINT ARRANGEMENTS

The Shire together with the Department of Housing have a joint venture arrangement with regard to the ownership of four housing units in Quinlan Street, three housing units in Stickland Street and two housing units in Patterson Street, Wongan Hills.

Share of Joint Operations

Stickland Street (11.22% of \$297,915)

Less: Accumulated Depreciation

Quinlan Street (9.20% of \$687,166)

Less: Accumulated Depreciation

Patterson Street (12.00% of \$206,900)

Less: Accumulated Depreciation

Total assets

	2019	2018
	\$	\$
	33,426	33,426
	(2,717)	(2,383)
	67,489	67,489
	(6,206)	(5,627)
	30,455	30,455
	(1,969)	(1,541)
	120,478	121,819

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

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

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate.

Interests in joint arrangements (Continued)

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

20. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening	Received ⁽²⁾	Expended ⁽³⁾	Closing	Received ⁽²⁾	Expended ⁽³⁾	Closing
	Balance ⁽¹⁾			Balance ⁽¹⁾			Balance
	1/07/17	2017/18	2017/18	30/06/18	2018/19	2018/19	30/06/19
	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety							
Dept. of Fire & Emergency Services	0	0	0	0	8,022	0	8,022
Community amenities							
CRC Network	1,780	0	0	1,780	0	0	1,780
Dept. of Regional Development	0	0	0	0	30,000	0	30,000
Other property and services							
Dept. of Regional Development	21	0	0	21	0	0	21
Total	1,801	0	0	1,801	38,022	0	39,823

- Notes:**
- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
 - (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
 - (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

21. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Interim Rate \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
Differential general rate / general rate										
Gross rental valuations										
Wongan Hills	0.096116	457	5,860,161	563,255	(166)	563,089	563,255	2,100	565,355	559,965
Ballidu and Cadoux	0.096116	68	449,824	43,235	0	43,235	43,235	0	43,235	42,542
Unimproved valuations										
Rural	0.011554	265	193,001,000	2,229,934	479	2,230,413	2,229,934	400	2,230,334	2,164,927
Mining	0.011554	0	0	0	0	0	0	0	0	0
Sub-Total		790	199,310,985	2,836,424	313	2,836,737	2,836,424	2,500	2,838,924	2,767,434
Minimum payment										
Gross rental valuations										
Wongan Hills	644	52	143,733	33,488	0	33,488	33,475		33,475	33,588
Ballidu and Cadoux	347	22	11,690	7,634	0	7,634	7,636		7,636	7,150
Unimproved valuations										
Rural	347	16	242,700	5,552	0	5,552	5,554		5,554	4,225
Mining	347	12	72,796	4,164	(65)	4,099	4,859		4,859	4,801
Sub-Total		102	470,919	50,838	(65)	50,773	51,524	0	51,524	49,764
		892	199,781,904	2,887,262	248	2,887,510	2,887,948	2,500	2,890,448	2,817,198
Discounts/concessions (refer Note 21(d))						(33,123)			(32,965)	(34,969)
Total amount raised from general rate						2,854,387			2,857,483	2,782,229
Ex-gratia rates						18,146			18,000	17,822
Rates paid in advance						31,259			0	0
Totals						2,903,792			2,875,483	2,800,051

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

21. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire did not raise specified area rates during the year ended 30th June 2019.

(c) Service Charges

The Shire did not raise any service charges during the year ended 30th June 2019

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

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	2019 Actual \$	2019 Budget \$	2018 Actual \$	Circumstances in which Discount is Granted
General Rates	2.00%	0	33,123	32,965	34,969	Early payment discount if payment in full received by 27 August 2018
			33,123	32,965	34,969	

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2019
 21 RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	10 Sep 2018			11.00%
Option Two				
First instalment	10 Sep 2018	\$ 33.00	5.50%	
Second instalment	09 Nov 2018		5.50%	
Third instalment	08 Jan 2019		5.50%	
Fourth instalment	11 Mar 2019		5.50%	

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Interest on unpaid rates	25,050	15,000	19,819
Interest on instalment plan	7,239	7,000	7,206
Charges on instalment plan	5,276	6,000	4,160
	<u>37,565</u>	<u>28,000</u>	<u>31,185</u>

22. RATE SETTING STATEMENT INFORMATION

		2018/19 2018/19 Budget	2018/19 2018/19 Budget
	Note	(30 June 2019 Carried Forward)	(30 June 2019 Carried Forward)
		\$	\$
(a) Non-cash amounts excluded from operating activities			
<p>The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i>.</p>			
Adjustments to operating activities			
Less: Profit on asset disposals	10(a)	(10,333)	(3,328)
Less: Fair value adjustments to financial assets at amortised cost	7	(87,576)	0
Add: Assets Written Off	8(a)	158,884	0
add Impairment loss on land held for resale	6	512,890	0
Movement in pensioner deferred rates (non-current)		9,550	(8,035)
Movement in long service leave reserve		1,663	1,238
Movement in employee benefit provisions (non-current)		(24,200)	(24,547)
Add: Loss on disposal of assets	10(a)	210,388	179,840
Add: Depreciation on assets	10(c)	2,355,153	1,569,779
Non cash amounts excluded from operating activities		3,126,419	1,746,291
(b) Surplus/(deficit) after imposition of general rates			
<p>The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.</p>			
Adjustments to net current assets			
Less: Reserves - restricted cash	3	(2,228,366)	(1,529,267)
Less: - Financial assets at amortised cost - self supporting loans	7(a)	(70,422)	(77,231)
Add: Borrowings	13(a)	74,117	77,231
Add: Leave Reserve	3	81,043	79,090
Total adjustments to net current assets		(2,143,628)	(1,450,177)
Net current assets used in the Rate Setting Statement			
Total current assets		5,143,261	2,479,129
Less: Total current liabilities		(671,750)	(1,004,952)
Less: Total adjustments to net current assets		(2,143,628)	(1,450,177)
Net current assets used in the Rate Setting Statement		2,327,883	24,000

23. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	1.86%	4,634,828	1,944,575	260,078	2,430,174
Financial assets at amortised cost - term deposits	2.35%	85,750	85,750	0	0
2018					
Cash and cash equivalents	2.04%	4,302,105	2,355,312	84,373	1,862,420
Financial assets at amortised cost	2.30%	204,326	204,326	0	0

Sensitivity

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

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	46,348	43,021

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	139,855	32,589	13,777	27,579	213,800
Loss allowance	0	0	0	0	0

01 July 2018

Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	145,297	13,777	10,918	16,661	186,653
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	43,259	61,634	325	1,278	106,495
Loss allowance	0	0	0	0	0

01 July 2018

Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	245,860	54,879	1,180	28,348	330,267
Loss allowance	0	0	0	0	0

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2019					
Payables	201,234	0	0	201,234	201,234
Borrowings	85,886	157,782	196,125	439,793	356,782
	287,120	157,782	196,125	641,027	558,016
2018					
Payables	112,158	0	0	112,158	112,158
Borrowings	193,069	218,518	222,275	633,862	529,186
	305,227	218,518	222,275	746,020	641,344

24. TRUST FUNDS

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

In previous years, bonds and deposits were held as trust monies. They are now included in restricted cash at Note 3 and shown as a current liability at Note 12.

	1 July 2018	Amounts Received	Reclassification to Restricted Cash	Amounts Paid	30 June 2019
	\$	\$		\$	\$
Lake Ninan/Hinds Fire Brigade	4,821	0	0	0	4,821
Mocardy Bushfire Brigade	7,787	0	0	0	7,787
Fire Brigade - Glenvar	500	0	0	0	500
Housing Tenancy Bonds	5,888	0	(4,068)	(1,820)	0
Transport Payments	28,962	929,696	0	(948,456)	10,202
CRC Office Bond	0	0		0	0
Discover Golden Horizons	22,539	7,500	0	(2,398)	27,641
WH Nature Playground	1,680	0	0	0	1,680
Shire Hall Hire Bond	420	2,765	(350)	(2,835)	0
CRC Room Hire Bond	50	2,050	(150)	(1,950)	0
Councillor Nomination Deposits	160	0	(160)	0	0
	72,807	942,011	(4,728)	(957,459)	52,631

25. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 retrospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

The effect of adopting AASB 9 as at 1 July 2018 was, as follows:

	<u>Adjustments</u>	<u>01 July 2018</u>
		\$
Assets		
Trade receivables	(a),(b)	0
Loans and advances	(a)	<u>0</u>
Total Assets		0
Total adjustments to Retained Surplus		
Accumulated surplus/(deficit)	(a),(b)	<u>0</u>
		0

The nature of these adjustments are described below:

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

25. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

- The Shire has designated the units in Local Government House as financial assets at fair value through profit and loss

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value	AASB 9 category amortised cost	Fair value through OCI	Fair value through P/L
	\$	\$	\$	\$
Loans and receivables				
Trade receivables*	589,040	589,040	0	0
Loans and advances	529,226	529,226	0	0
	1,118,266	1,118,266	0	0

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the Shire has not recognised an additional impairment on the Shire's Trade receivables.

26. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

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

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments are expected to be made to the amounts recognised in the Statement of Financial Position at the date of initial application (1 July 2019):

	AASB 118 carrying amount		AASB 15 carrying amount
Note	30 June 2019	Reclassification	01 July 2019
	\$	\$	\$
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	39,823	39,823
Adjustment to retained surplus from adoption of AASB 15	0	(39,823)	0
26(d)			

(b) Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rates applied to the lease liabilities on 1 July 2019 is 3.30%.

Note	2019
	\$
Operating lease commitments disclosed as at 30 June 2019	28,078
Discounted using the Shire's incremental borrowing rate of 3.30% 26(d)	28,007

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019. Property, plant and equipment increases by \$28,007 on 1 July 2019 and the net impact on retained earnings on 1 July 2019 will be \$Nil.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

26. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount		AASB 1058 carrying amount
	Note	30 June 2019	Reclassification
		\$	\$
Trade and other payables		201,234	347,394
Adjustment to retained surplus from adoption of AASB 1058	26(d)		(347,394)
		201,234	548,628

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services will not be recognised in revenue and expenditure as the fair value of the services can not be reliably estimated.

(d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			59,394,231
Adjustment to retained surplus from adoption of AASB 15	26(a)	(39,823)	
Adjustment to retained surplus from adoption of AASB 16	26(b)	0	
Adjustment to retained surplus from adoption of AASB 1058	26(c)	(347,394)	(387,217)
Retained surplus - 01 July 2019			59,007,014

27. EFFECT OF CHANGES IN ACCOUNTING POLICY

Balances relating to the 2018 comparative period have been amended due to a change in accounting policy. These amendments have been adjusted as shown below and, in accordance with the requirements of AASB101, a statement of financial position as at the beginning of the earliest comparative period has been included (refer statement of financial position column labelled as at 1 July 2017).

On the 26 June 2018 Paragraph 17A (5) was inserted into Local Government (Financial Management) Regulations 1996. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5 000.

Australian Accounting Standard AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, requires this amendment to the asset values to be treated as a change in accounting policy. The standard requires balances to be adjusted retrospectively, unless it is impracticable to determine the period-specific or cumulative effects of the change.

The Shire has applied this change retrospectively, adjusting the Financial report opening balances as at 1 July 2017. Assets with a fair value at the date of acquisition of under \$5,000 and purchased prior to 30 June 2018 have been excluded from the assets of the Shire.

Effect of the above:	30 June 2017 Original Balance	Amount of Adjustment	1 July 2017 Restated
	\$	\$	\$
2017			
<u>STATEMENT OF FINANCIAL POSITION</u>			
Non-Current Assets			
Property, plant and equipment	26,318,130	(69,072)	26,249,058
Infrastructure	67,005,287	(49,100)	66,956,187
Equity			
Retained Surplus	56,427,087	(19,075)	56,408,012
Revaluation surplus	38,776,126	(99,097)	38,677,029

	30 June 2018 Original Balance	Amount of Adjustment	30th June 2018 Restated
2018			
<u>STATEMENT OF COMPREHENSIVE INCOME</u>			
By Nature or Type			
Expenses			
Depreciation	(1,569,937)	6,849	(1,563,088)
By program			
Expenses			
Other property and services	(593,207)	6,849	(586,358)
<u>STATEMENT OF FINANCIAL POSITION</u>			
Non-Current Assets			
Property, plant and equipment	26,540,723	(63,996)	26,476,727
Infrastructure	121,133,705	(183,594)	120,950,111
Equity			
Retained Surplus	59,281,434	(12,226)	59,269,208
Revaluation surplus	91,507,315	(235,364)	91,271,951

27 EFFECT OF CHANGES IN ACCOUNTING POLICY (Continued)

	30 June 2018 Original Balance	Amount of Adjustment	30th June 2018 Restated
<u>RATE SETTING STATEMENT</u>			
Expenditure from operating activities			
Other property and services	(667,660)	6,849	(660,811)
Non-cash amounts excluded from operating activities	1,648,768	(6,849)	1,641,919
10 <u>PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)</u>			
(b) Depreciation			
Buildings - non-specialised	41,417	(38)	41,379
Buildings - specialised	124,767	(88)	124,679
Furniture and equipment	32,567	(966)	31,601
Plant and equipment	313,150	(3,830)	309,320
Other Infrastructure	119,465	(1,927)	117,538
15 <u>NOTES TO THE STATEMENT OF CASH FLOWS</u>			
Net result	2,452,853	6,849	2,459,702
Depreciation	1,569,937	(6,849)	1,563,088
16 <u>TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY</u>			
Other property and services	4,219,946	(247,590)	3,972,356
22 <u>RATE SETTING STATEMENT INFORMATION</u>			
Add: Depreciation on assets	1,569,937	(6,849)	1,563,088

28 OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

29. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

The objective of the Governance program is to provide an efficient decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

The objective of this program is to generate general purpose funding to deliver a high quality of services to the community to the community.

Activities involve the raising of rates, maximisation of general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

The objective of the program is to provide the highest standard of supervision of various local laws and statutory regulations

Activities involve animal control, fire prevention and emergency services to ensure a safer community.

HEALTH

The Shire's health program aims to provide an operational framework for good community health.

Activities involve supervision of food quality and pest control, provision of maternal and infant health and the provision of a doctor to the community.

EDUCATION AND WELFARE

Proportion and support of education for the youth of the community and care of the elderly.

Activities involve the support for aged accommodation, Community Health Care Centre, and Youth Services within the community

HOUSING

This program aims to provide and maintain a high standard of housing to the community and staff

Activities involve management and maintenance of various rental residences throughout Wongan Hills.

COMMUNITY AMENITIES

The objective of this program is to provide and maintain a high quality of sanitation, planning and cemetery services to the community.

Activities involve the management of refuse services, maintenance of refuse sites, administration of the town planning scheme, maintenance of the cemeteries in Wongan Hills and Ballidu

RECREATION AND CULTURE

The areas of recreation and culture are of the highest importance to the community of the Shire of Wongan-Ballidu

Council's objective for this program is to provide, develop and maintain a superior level and quality of recreation facilities and cultural activities. This includes maintenance of civic centres and halls, recreation centres, ovals, parks and gardens, swimming areas, museums and the library facilities.

TRANSPORT

Maintenance and development of the Shire's infrastructure and transport services is the objective of this program.

Construction and maintenance of streets, roads, bridges and footpaths, cleaning and lighting of streets, depot maintenance and maintenance of aerodromes are all provided to community.

ECONOMIC SERVICES

This program aims to regulate and provide tourism and area promotion to generate interest in the Shire and therefore generate tourist dollars for the benefit of the community.

Activities include, Building Control, Provision of Standpipes and Tourism and Area promotion

OTHER PROPERTY AND SERVICES

This program provides for the corporate overheads, support for the CRC, business enterprise and general building maintenance

Activities include, private works, community resource centre operations, maintenance of government buildings and business enterprise centre.

30 FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	4.90	5.90	2.24
Asset consumption ratio	0.97	0.99	0.97
Asset renewal funding ratio (refer to note 1.)	N/A	1.36	0.91
Asset sustainability ratio	0.59	2.03	1.39
Debt service cover ratio	8.42	4.05	30.26
Operating surplus ratio	(0.20)	0.23	0.06
Own source revenue coverage ratio	0.51	0.67	0.50

The above ratios are calculated as follows:

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

Note 1: The Shire's Long Term Financial Plan and Asset Management Plan do not have the required information and as a result this ratio could not be calculated.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF WONGAN-BALLIDU**

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REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the accompanying financial report of the Shire of Wongan-Ballidu (the Shire), which comprises the Statement of Financial Position as at 30 June 2019, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Wongan-Ballidu:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

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

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF WONGAN-BALLIDU (CONTINUED)**

REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives of the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF
THE SHIRE OF WONGAN-BALLIDU (CONTINUED)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- a) All required information and explanations were obtained by us.
- b) All audit procedures were satisfactorily completed in conducting our audit.
- c) In our opinion, the asset consumption ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.
- d) The asset renewal funding ratio was not calculated and consequently, no review was able to be carried out.

MATTERS RELATING TO THE ELECTRONIC PUBLICATION OF THE AUDITED FINANCIAL REPORT

This auditor's report relates to the annual financial report of the Shire of Wongan-Ballidu for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



WEN-SHIEN CHAI
PARTNER

Date: 26 November 2019
Perth, WA

9.2 ADMINISTRATION & FINANCIAL SERVICES

9.2.1 ACCOUNTS SUBMITTED

FILE REFERENCE:	F1.4
REPORT DATE:	21 November 2019
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer – Alan Hart
ATTACHMENTS:	October 2019

PURPOSE OF REPORT:

That the accounts as submitted be received.

BACKGROUND:

This information is provided to the Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

COMMENT:

Refer to attachment.

POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

LEGISLATIVE REQUIREMENTS:

Local Government (Financial Management) Regulations 1996 Sections 12 & 13 require the attached reports to be presented to Council.

Lists of Accounts

Section 6.10 of the Local Government Act regulation 12 of the Financial Management Regulations (FMR's) requires a list of accounts paid for the month, and where the Council has delegated the payment of these accounts to the CEO under regulation 13 there must be a list of accounts paid, and the listing shall disclose the following:

- The payee's name
- The amount of the payment
- The date of the payment
- The fund from which it is paid; and
- Sufficient information to identify the transaction.

STRATEGIC IMPLICATIONS:

There are no strategic implications in relation to this item.

SUSTAINABILITY IMPLICATIONS:

➤ Environment

There are no known environmental implications associated with the proposals.

➤ **Economic**

There are no known environmental implications associated with the proposals.

➤ **Social**

There are no known environmental implications associated with the proposals.

FINANCIAL IMPLICATIONS:

All payments are within the confines of Councils adopted budget. There have been no other material outstanding creditors since the cheques were prepared.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

MOTION:

Moved: Cr West / Seconded Cr Boekeman

That the accounts submitted from 1 to 31 October 2019 totalling \$1,015,782.88 having been checked and certified in accordance with the requirements of the Financial Management Regulations 12 be received, as shown on the summary of accounts paid schedule and the payroll EFT batches.

**CARRIED: 4/0
RESOLUTION NO.: 041119**

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST OCTOBER 2019 TO 31ST OCTOBER 2019

Chq/EFT	Date	Name	Description	Amount
1120	15/10/2019	WONGAN HILLS AND DISTRICTS HOSPITAL AUXILIARY	Refund of Bond	-150.00
1121	18/10/2019	SHAUN BOX	Refund of DPI Transaction	-43.10
EFT18865	01/10/2019	WESTNET PTY LTD	Westnet Account for October 2019	-610.80
EFT18867	04/10/2019	AVON WASTE	Domestic Collection for Wongan Hills & Ballidu	-9480.44
EFT18868	04/10/2019	DOWN TO EARTH TRAINING & ASSESSING	Fire extinguisher course held on 16th September 2019.	-2902.09
EFT18869	04/10/2019	MOORE STEPHENS	2019 Nuts and Bolts Workshop - CSO-Finance	-935.00
EFT18870	04/10/2019	JASON SIGNMAKERS	Signs and various accessories for Works Department	-1119.09
EFT18871	04/10/2019	STAR TRACK EXPRESS PTY LTD	Freight charges ex JR Hersey	-85.35
EFT18872	04/10/2019	OFFICEWORKS BUSINESS DIRECT		-245.35
	19/09/2019	OFFICEWORKS BUSINESS DIRECT	Supply A3 paper for boomer printing, blue tac for CRC	107.75
	28/09/2019	OFFICEWORKS BUSINESS DIRECT	pens for Shire Administration	44.97
	28/09/2019	OFFICEWORKS BUSINESS DIRECT	Reflex A4 & A3 copy paper for CRC Boomer Consumables	92.63
EFT18873	04/10/2019	WALLIS COMPUTER SOLUTIONS	Colour Laser Multifunction Machine for Wongan Hills Medical Centre	-536.80
EFT18874	04/10/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 151A Interest payment - Wongan-Ballidu Aged Care Association	-13074.81
EFT18875	04/10/2019	IT VISION AUSTRALIA PTY LTD	Altus Risk Training Services	-2268.75
EFT18876	04/10/2019	CR. PETER MACNAMARA	Sitting fees for July, August & September 2019	-933.70
EFT18877	04/10/2019	MARKETFORCE PRODUCTIONS	Employment Advertisement for Plant Operator to be advertised in the West Australian on 7/9/19	-156.77
EFT18878	04/10/2019	ELISABETH MARY STICKLAND	Rates refund for assessments A2865, A1239, A719	-1427.33
EFT18879	04/10/2019	TOLL IPEC PTY LTD	Freight charges ex Gleeman Trucks	-10.73
EFT18880	04/10/2019	BULLIVANTS HANDLING SAFETY	Supply 4 x Websling 1T 3m DP 50mm for Backhoe	-56.32
EFT18881	04/10/2019	LIWA AQUATICS (INC)	LIWA - Regional Conference Gingin WA 23/10/2019 Swimming Pool Manager	-99.00
EFT18882	04/10/2019	WONGAN MAIL SERVICE	September mail account for CRC Administration	-21.00
EFT18883	04/10/2019	IRENE MYRING	Refund of overpaid rates instalments	-750.00
EFT18884	04/10/2019	CR BRAD WEST	Sitting fees for July, August & September 2019	-594.22
EFT18885	04/10/2019	WONGAN HILLS BAKERY AND CAFE	Provide luncheon for 10 people - Councillors Meet & Greet with new Doctor	-122.00
EFT18886	04/10/2019	BP AUSTRALIA	Fuel Supply for September 2019	-620.75
EFT18887	04/10/2019	MARKET CREATIONS PTY LTD		-1677.08
	30/09/2019	MARKET CREATIONS PTY LTD	Office 365 for Wongan Hills Medical Centre	159.50
	30/09/2019	MARKET CREATIONS PTY LTD	Managed back up licenses for Shire Administration	445.72
	30/09/2019	MARKET CREATIONS PTY LTD	Office 365 for Shire Administration Office	1071.86
EFT18888	04/10/2019	CR JON A HASSON	Sitting fees for July, August & September 2019	-678.83
EFT18889	04/10/2019	RURAL RANGER SERVICES	Rural Ranger services from 13/9/19 to 27/9/19	-1087.50
EFT18890	04/10/2019	RACHAEL WATERS	Reimbursement for the purchase of fuel (CEO vehicle returned to Wongan Hills after repairs)	-60.00
EFT18891	04/10/2019	RE EWEN	Completion of Bathroom repairs at 3/20 Stickland Street Wongan Hills	-4600.00
EFT18892	04/10/2019	NASH BROS (WA) PTY LTD		-46210.33
	31/08/2019	NASH BROS (WA) PTY LTD	Gravel Pushing - Hospital Road	9230.34
	31/08/2019	NASH BROS (WA) PTY LTD	Gravel Pushing - Ballidu South East Road	9075.00
	31/08/2019	NASH BROS (WA) PTY LTD	Gravel Pushing - Ballidu South East Road	2807.09
	31/08/2019	NASH BROS (WA) PTY LTD	Gravel Pushing - Kondut West Road	8221.14
	31/08/2019	NASH BROS (WA) PTY LTD	Gravel Pushing - Kirwan East Road	7801.76
	31/08/2019	NASH BROS (WA) PTY LTD	Gravel Push Up - Kirwan East Road	9075.00
EFT18893	04/10/2019	FIVE STAR BUSINESS & INNOVATION	Supply staples for CRC Photocopier	-146.65
EFT18894	04/10/2019	KYLIE NEAVES		-1716.00
	27/09/2019	KYLIE NEAVES	EHO & Public Health Services 27/9/19	572.00
	03/10/2019	KYLIE NEAVES	EHO & Public Health Services 03/10/19 & 04/10/19	1144.00
EFT18895	04/10/2019	CR MANDY STEPHENSON	Sitting fees for July, August & September 2019	-550.00
EFT18896	04/10/2019	CR EION GANZER	Sitting fees for July, August & September 2019	-550.00
EFT18897	04/10/2019	CR SUE FALCONER	Sitting fees for July, August & September 2019	-550.00
EFT18898	04/10/2019	CR STUART BOEKEMAN	Sitting fees for July, August & September 2019	-550.00
EFT18899	04/10/2019	RICOH FINANCE	Shire Administration Photocopier Lease payment from 27/10/19 to 26/11/19	-276.96
EFT18900	04/10/2019	CLEANTECH ENERGY PTY LTD	Electricity consumption for Recreation Complex, Medical Centre, CRC Building & Swimming Pool	-1878.02
EFT18901	04/10/2019	HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD		-4326.82
	25/09/2019	HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD	Recruitment of Paul Rawlings - Week ending 22/9/19	2210.44
	27/09/2019	HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD	Recruitment of Paul Rawlings - Week ending 29/9/19	2116.38
EFT18902	04/10/2019	PRIME LINE PLUMBING & GAS	Connect Sewer Line to Contracted Works for Recreation Present	-2453.00
EFT18903	04/10/2019	WA MACHINERY BROKERS	Purchase of Tanker BY-28435	-22000.00
EFT18904	09/10/2019	ANZ BANK (NETT WAGES)	Wages PPE 08.10.19	-68485.09
EFT18905	09/10/2019	AUSTRALIAN SERVICES UNION	Payroll deductions	-25.90
EFT18906	09/10/2019	IOU SOCIAL CLUB	Payroll deductions	-220.00

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST OCTOBER 2019 TO 31ST OCTOBER 2019				
EFT18907	07/10/2019	ANZ CORPORATE CREDIT CARD	Corel Subscription, plant operator advertisement, Astrotourism workshop, vacuum cleaner & rice cooker for doctor residence, Business cards, Ice for event held at CRC, RUOK merchandise.	-2541.74
EFT18908	11/10/2019	LANDGATE	Rates enquiries	-177.33
EFT18909	11/10/2019	WONGAN HILLS IGA		-910.65
	30/09/2019	WONGAN HILLS IGA	\$50 voucher for the Shire of Wongan-Ballidu	50.00
	30/09/2019	WONGAN HILLS IGA	September account for Shire Administration	860.65
EFT18910	11/10/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2019/20 ESL Income	-5144.03
EFT18911	11/10/2019	MOORE STEPHENS	Roads to Recovery - annual return for the year ended 30 June 2019	-1925.00
EFT18912	11/10/2019	KOMATSU AUSTRALIA PTY LTD	Supply cartridge for Grader PG15	-131.89
EFT18913	11/10/2019	STAR TRACK EXPRESS PTY LTD	Freight charges ex Jason Sign makers	-82.47
EFT18914	11/10/2019	OFFICEWORKS BUSINESS DIRECT	Supply stationery for Shire Administration Office.	-260.50
EFT18915	11/10/2019	WESTRAC EQUIPMENT PTY LTD		-477.40
	27/09/2019	WESTRAC EQUIPMENT PTY LTD	Supply wear strip for Grader PG16, Supply cover for Grader PG16, Supply cover for Grader PG16	415.76
	01/10/2019	WESTRAC EQUIPMENT PTY LTD	Supply cover for Grader PG16	61.64
EFT18916	11/10/2019	WHEATBELT TYRES		-4044.95
	30/09/2019	WHEATBELT TYRES	Supply truck trailer tyres for PTRL25	2096.60
	30/09/2019	WHEATBELT TYRES	Repair LT Tyre for PSP4	33.35
	30/09/2019	WHEATBELT TYRES	6 x new steers and drives for Truck PTK32	1915.00
EFT18917	11/10/2019	WONGAN NEWSAGENCY	September account for Shire Administration	-79.10
EFT18918	11/10/2019	MOORA GLASS SERVICE	Reglaze grader windows with 6.38mm grey/laminated toughened glass. Templates, sikaflex, labour & travel included (Insurance Claim J0804)	-3822.50
EFT18919	11/10/2019	IXOM OPERATIONS PTY LTD	Service fee for 2 x Chlorine Gas for Swimming Pool	-163.68
EFT18920	11/10/2019	T A MATTHEWS ELECTRICAL SERVICES		-8991.21
	29/08/2019	T A MATTHEWS ELECTRICAL SERVICES	Supply and install 2 x LED hybay lights to Depot Builders Shed	935.00
	29/08/2019	T A MATTHEWS ELECTRICAL SERVICES	Install two PowerPoints for CCTV cameras in main street, Replace faulty RCDs at park	898.70
	31/08/2019	T A MATTHEWS ELECTRICAL SERVICES	Repair leak to HWS relief valve at 11 Wandoo Crescent, Wongan Hills	148.50
	31/08/2019	T A MATTHEWS ELECTRICAL SERVICES	Replace isolation switch to chambers air conditioner. Disconnect and reconnect roof mounted air conditioners for roof works.	462.00
	31/08/2019	T A MATTHEWS ELECTRICAL SERVICES	Replacement of light in meeting room - Admin foyer	187.00
	31/08/2019	T A MATTHEWS ELECTRICAL SERVICES	Repair bird damaged cable at the Water Tower	259.05
	30/09/2019	T A MATTHEWS ELECTRICAL SERVICES	Minor electrical work at Doctors Residence	95.78
	30/09/2019	T A MATTHEWS ELECTRICAL SERVICES	Repair/Replace kitchen exhaust fan & faulty smoke alarm at 2A Patterson St	627.00
	30/09/2019	T A MATTHEWS ELECTRICAL SERVICES	Replace both sides of Medical Centre smoke alarms x 16. (Regulatory requirement to replace every 10 years)	2131.80
	07/10/2019	T A MATTHEWS ELECTRICAL SERVICES	Air Conditioner Service, pads & pump, RCD and smoke detector inspection - 7 Wandoo Crescent, Wongan Hills	694.10
	07/10/2019	T A MATTHEWS ELECTRICAL SERVICES	Air Conditioner Service, pads & pump, RCD and smoke detector inspection - 11 Wandoo Crescent Wongan Hills	608.85
	09/10/2019	T A MATTHEWS ELECTRICAL SERVICES	Replace 6 x lights in lesser hall & 2 lights with LED & , inspect HWS & replace cord.	1943.43
EFT18921	11/10/2019	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	Licence # 1622693/1 Mt O'Brien Telstra Site & Moningarín Cadoux Fixed / Point to Point	-148.00
EFT18922	11/10/2019	JTAGZ PTY LTD	2022 Cat/Dog Registration tags	-147.40
EFT18923	11/10/2019	OVERLAND FREIGHT	Freight charges ex Able Sales, Boral & Komatsu	-592.88
EFT18924	11/10/2019	WONGAN HILLS HARDWARE		-5251.01
	30/09/2019	WONGAN HILLS HARDWARE	Building account for September 2019	3077.46
	30/09/2019	WONGAN HILLS HARDWARE	Works account for September 2019	2173.55
EFT18925	11/10/2019	BULLIVANTS HANDLING SAFETY	various parts for plant PTK34, PTRL13 & PSP4	-465.54
EFT18926	11/10/2019	PRIMARIES-WONGAN HILLS	Supply 75 x 20kg bags - Baileys Energy Turf for Parks and Gardens	-3217.50
EFT18927	11/10/2019	WONGAN MAIL SERVICE	Supply 2 x self inking stamp for Medical Centre	-317.58
EFT18928	11/10/2019	DAVE WATSON CONTRACTING PTY.LTD		-9091.50
	07/10/2019	DAVE WATSON CONTRACTING PTY.LTD	Tree Pruning as per Western Power list	5000.00
	07/10/2019	DAVE WATSON CONTRACTING PTY.LTD	Tree Pruning as per Western Power list	4091.50
EFT18929	11/10/2019	GREAT SOUTHERN FUEL SUPPLIES	Fuel Supply for September 2019	-15546.70
EFT18930	11/10/2019	FEATHERSTONE ROOFING & BUILDING SERVICES	Secure tin roof 30 Wilson street due to severe weather conditions (recoverable)	-1780.00
EFT18931	11/10/2019	TIGER FENCING		-17345.75
	25/09/2019	TIGER FENCING	Supply 5 x LED Light 35W for the Wongan Hills Civic Centre	4752.00
	25/09/2019	TIGER FENCING	Supply of LED lights for Admin Building, Supply of LED lights for Wongan Hills CBD	12593.75

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST OCTOBER 2019 TO 31ST OCTOBER 2019				
EFT18932	11/10/2019	HDJ CONTRACTING	Cleaning of the CRC Building & Allied Health Side of Medical Centre from Mon 23/9/19 to Fri 04/10/19	-1039.50
EFT18933	11/10/2019	FEGAN BUILDING SURVEYING		-440.00
	04/10/2019	FEGAN BUILDING SURVEYING	Building Surveying	220.00
	07/10/2019	FEGAN BUILDING SURVEYING	Building Surveying	220.00
EFT18934	11/10/2019	TOPP DOGG (PG & JH WALSH)	Supply 5 x men's Teal Polo for Swimming Pool Manager	-192.50
EFT18935	11/10/2019	KYLIE NEAVES	EHO & Public Health Services 10/10/19	-572.00
EFT18936	11/10/2019	JW & M WEST	Rates refund for assessment A817 9	-1636.35
EFT18937	11/10/2019	MAREE SMARTT	Reimbursement for purchase of uniforms - 1 x pant	-27.95
EFT18938	11/10/2019	MOYLAN GRAIN SILOS	Ladder for water tanks at WHDHS (Mocardy Dam)	-220.00
EFT18939	11/10/2019	FIRM CONSTRUCTION PTY LTD	PC7: Works completed as at the 03/10/19	-134836.94
EFT18940	11/10/2019	DOWERIN REFRIGERATION & AIR CONDITIONING	Repair vaccine fridge at Medical Centre	-523.05
EFT18941	11/10/2019	CR KENNEDY & COMPANY PTY LTD	Cable Locator and Sundries for PSP3	-3850.00
EFT18942	11/10/2019	DOUGLAS MACAULAY		-698.91
	09/10/2019	DOUGLAS MACAULAY		24.00
	09/10/2019	DOUGLAS MACAULAY	Breathing Apparatus & Confined Space Awareness Training held on the 06/09/2019	330.00
	10/10/2019	DOUGLAS MACAULAY	reimburse 50% of removalists costs (balance to be paid in Jan 20)	344.91
EFT18943	11/10/2019	DAYBRON FARMS	Rates refund for assessment A1547	-157.99
EFT18944	15/10/2019	SUSAN PIERCEY	Rates refund for assessment A2866	-457.32
EFT18945	08/10/2019	AUSSIE BROADBAND PTY LTD	October internet usage for Wongan Hills Medical Centre	-84.00
EFT18946	18/10/2019	LANDGATE	Rates enquiry	-83.76
EFT18947	18/10/2019	BOEKEMAN NOMINEES PTY LTD		-1924.53
	02/09/2019	BOEKEMAN NOMINEES PTY LTD	Supply 2 x mudguards for Hilux PUT70	197.27
	05/09/2019	BOEKEMAN NOMINEES PTY LTD	Supply battery for Community Bus	485.10
	06/09/2019	BOEKEMAN NOMINEES PTY LTD	Supply 8 x plough bolt, nuts, JCB supertooth, cooler feed pip for backhoe	868.35
	27/09/2019	BOEKEMAN NOMINEES PTY LTD	Coaster fuel cooler replace & jack handle for Community Bus (Recoverable BY WHDHS)	373.81
EFT18948	18/10/2019	WONGAN HILLS IGA	CRC Administration refreshments for September 2019	-173.67
EFT18949	18/10/2019	JR & A HERSEY PTY LTD	12 x cans of bushman aerosol	-200.07
EFT18950	18/10/2019	STAR TRACK EXPRESS PTY LTD		-116.71
	02/10/2019	STAR TRACK EXPRESS PTY LTD	Freight charges ex Winc Stationery for the delivery of Ink Cartridges (CRC Administration)	53.63
	09/10/2019	STAR TRACK EXPRESS PTY LTD	Freight charges ex JR & A Hersey for bushman aerosol cans	63.08
EFT18951	18/10/2019	WHEATBELT TYRES		-1998.75
	29/09/2019	WHEATBELT TYRES	Repair truck tyre to PTRL20	39.50
	29/09/2019	WHEATBELT TYRES	supply 2 x tyres for DCEO vehicle	815.90
	29/09/2019	WHEATBELT TYRES	Supply 2 x trailer tyres for PTRL26	688.85
	29/09/2019	WHEATBELT TYRES	Supply o ring and tyre for Grader PG17	60.50
	29/09/2019	WHEATBELT TYRES	Supply battery for Generator	394.00
EFT18953	18/10/2019	WESFARMERS KLEENHEAT GAS PTY LTD	Cylinder service charge for CRC Building	-287.77
EFT18954	18/10/2019	WONGAN HILLS TOURISM GROUP INC		-17500.00
	01/10/2019	WONGAN HILLS TOURISM GROUP INC	2019-2020 Annual Council Donation/Subsidy - Operational	10000.00
	01/10/2019	WONGAN HILLS TOURISM GROUP INC	2019-2020 Annual Council Donation/Subsidy - Reynoldson Reserve Festival	7500.00
EFT18955	18/10/2019	T A MATTHEWS ELECTRICAL SERVICES	Repairs to Mocardy Dam Pump	-1413.50
EFT18956	18/10/2019	ARROW BRONZE	Production and delivery of bronze niche wall plaque for Smith (recoverable)	-697.78
EFT18957	18/10/2019	WONGAN HILLS CARAVAN PARK	Accommodation for Mr Paul Rawlings Mon 14/10 & 15/10	-240.00
EFT18958	18/10/2019	LGIS LIABILITY	LGIS Liability - Instalment 2	-21782.11
EFT18959	18/10/2019	LGIS WORKCARE	LGIS Work care Insurance - Instalment 2	-33383.37
EFT18960	18/10/2019	DEPT OF ENVIRONMENT & REGULATION	Annual Licence Fee - L6953/1997/8 at Wongan Hills Waste Site	-974.40
EFT18961	18/10/2019	THE HONDA SHOP	supply 1 x HHB25 blower for sundry plant PSP1	-461.00
EFT18962	18/10/2019	TRUCK CENTRE (WA) PTY LTD	Freight for tail shaft Proforma 2206511	-243.10
EFT18963	18/10/2019	A & B CANVAS AUSTRALIA	Windsock 300mm x 1200mm Orange	-919.38
EFT18964	18/10/2019	TOLL IPEC PTY LTD		-50.44
	29/09/2019	TOLL IPEC PTY LTD	Freight charges ex Westrac for Grader PG16	10.78
	13/10/2019	TOLL IPEC PTY LTD	Freight charges ex LISWA	39.66
EFT18965	18/10/2019	SIGMA CHEMICALS		-954.80
	10/10/2019	SIGMA CHEMICALS	Supply tele pole, broom, sodium bicarbonate 25kg, granular chlorine, sigma pool stabiliser	910.80
	12/10/2019	SIGMA CHEMICALS	Supply Swimming Pool water test log book	44.00
EFT18966	18/10/2019	PRIMARIES-WONGAN HILLS	Supply 12 x two part strap hinge for CRC Gardens	-168.04
EFT18967	18/10/2019	PUBLIC TRANSPORT AUTHORITY OF WA	CRC Trans WA for September 2019	-88.06
EFT18968	18/10/2019	INDUSTRIAL AUTOMATION GROUP		-2291.85
	10/10/2019	INDUSTRIAL AUTOMATION GROUP	Standpipe support from 01/7/19 to 31/12/19	1411.85
	10/10/2019	INDUSTRIAL AUTOMATION GROUP	Purchase of 50 x swipe cards for standpipes	880.00
EFT18969	18/10/2019	DEPARTMENT OF COMMERCE - BUILDING COMMISSION	BSL for September 2019	-56.65

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST OCTOBER 2019 TO 31ST OCTOBER 2019				
EFT18970	18/10/2019	JAIME HANSON	Reimbursement for the purchase of uniform	-115.30
EFT18971	18/10/2019	WONGAN HILLS PROGRESS ASSOCIATION		-2889.00
	01/10/2019	WONGAN HILLS PROGRESS ASSOCIATION	2020 Wongan Hills & Districts Business & Community Directory Advert Size. Full page x 6	2612.00
	01/10/2019	WONGAN HILLS PROGRESS ASSOCIATION	CRC Administration - 2020 Wongan Hills & Districts Business & Community directory advert size - quarter page	277.00
EFT18972	18/10/2019	MARKET CREATIONS PTY LTD	Project Online Premium (Government) Annual Renewal	-3401.20
EFT18973	18/10/2019	HENDOS PLUMBING & GAS SERVICES		-3013.59
	13/09/2019	HENDOS PLUMBING & GAS SERVICES	Supply and Install taps on Standpipes on Oliver, Hooper, Clarke and Ballidu Bindi-Bindi Road	2387.56
	17/10/2019	HENDOS PLUMBING & GAS SERVICES	Installation of Go2Zone Water Chiller Unit at Station Precinct	626.03
EFT18974	18/10/2019	ALANA WIGMORE	Uniform reimbursement	-191.00
EFT18975	18/10/2019	RURAL RANGER SERVICES	Rural Ranger Services from 07/10/19, 08/10/19, 10/10/19 & 11/10/19	-715.00
EFT18976	18/10/2019	FIVE STAR BUSINESS & INNOVATION		-1337.52
	09/10/2019	FIVE STAR BUSINESS & INNOVATION	Administration/postage charge for the supply of Magenta & cyan toner for CRC Boomer consumables	30.70
	15/10/2019	FIVE STAR BUSINESS & INNOVATION	metre reading for CRC Photocopier	1306.82
EFT18977	18/10/2019	WINC AUSTRALIA PTY LTD	Supply 2 x Kyocera black toner cartridge	-600.31
	30/09/2019	WINC AUSTRALIA PTY LTD	Kyocera TK-5224K black toner cartridge x 2, Supply Kyocera Magenta Toner Cartridge for CRC Administration, Supply Kyocera yellow toner cartridge for CRC Administration, Kyocera TK-5224C Cyan toner cartridge	216.50
	01/10/2019	WINC AUSTRALIA PTY LTD	Supply Kyocera Cyan toner cartridge	108.25
	02/10/2019	WINC AUSTRALIA PTY LTD	Supply 2 x Kyocera black toner cartridge	167.31
	04/10/2019	WINC AUSTRALIA PTY LTD	Kyocera TK-5224C Cyan toner cartridge	108.25
EFT18978	18/10/2019	ABLE SALES	Replace generator engine at Wongan Hills Refuse Site as per quote 663198	-1518.00
EFT18979	18/10/2019	CLEANTECH ENERGY PTY LTD	Electricity consumption for Swimming Pool, Medical Centre, CRC Building & Recreation Complex	-1615.40
EFT18980	18/10/2019	HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD	Recruitment of Paul Rawlings Week ending 13/10/19	-2069.34
EFT18981	18/10/2019	AC HEALTHCARE PTY LTD	October payment for Medical Centre operating subsidy	-21083.33
EFT18982	23/10/2019	ANZ BANK (NETT WAGES)	Wages PPE 22.10.19	-65978.41
EFT18983	23/10/2019	AUSTRALIAN SERVICES UNION	Payroll deductions	-25.90
EFT18984	23/10/2019	IOU SOCIAL CLUB	Payroll deductions	-210.00
EFT18985	25/10/2019	CJD EQUIPMENT PTY LTD	Supply hose assembly, square ring, o ring, scraper ring, gas spring & sealing ring for Loader PLDR6	-1278.84
EFT18986	25/10/2019	LANDMARK OPERATIONS	Supply 2 x 165cm star posts for Parks and Gardens	-18.52
EFT18987	25/10/2019	MCINTOSH & SON	Supply wiper motor for Roller PROL10	-856.77
	18/09/2019	MCINTOSH & SON	Supply belts for CTV Bus	39.24
	24/09/2019	MCINTOSH & SON	Supply wiper motor for Roller PROL10	379.94
	24/09/2019	MCINTOSH & SON	Supply plug for Roller PROL10	17.20
	24/09/2019	MCINTOSH & SON	Supply hose, crimp, cap & plugs for Mack Truck PTK33	256.15
	25/09/2019	MCINTOSH & SON	Supply belt for sundry plant	32.24
	01/10/2019	MCINTOSH & SON	Supply of skip bin for 25th August 2019 Football game	132.00
EFT18988	25/10/2019	STAR TRACK EXPRESS PTY LTD		-76.74
	16/10/2019	STAR TRACK EXPRESS PTY LTD	Freight charges ex Winc Stationery	37.62
	16/10/2019	STAR TRACK EXPRESS PTY LTD	Freight charges ex Winc Stationery for the supply of toner for CRC Administration	39.12
EFT18989	25/10/2019	WONGAN HILLS TOURISM GROUP INC	Public Toilet Cleaning	-655.00
EFT18990	25/10/2019	WESTERN STABILISERS	Wet Mixing of basecourse - 200mm for Hospital Road	-39899.72
EFT18991	25/10/2019	KANYANA	Bags of rags for Mack Truck PTK33	-30.00
EFT18992	25/10/2019	CANNON HYGIENE AUSTRALIA PTY LTD	Annual sanitary service - various sites	-5429.31
EFT18993	25/10/2019	WONGAN HILLS CARAVAN PARK	Accommodation for 3 x Auditors / 2 nights	-720.00
EFT18994	25/10/2019	RURAL WATER COUNCIL OF WA INC	Membership Subscription for 2019	-200.00
EFT18995	25/10/2019	LGIS INSURANCE BROKING	Vehicle Insurance Adjustment	-7708.56
EFT18996	25/10/2019	LGIS PROPERTY	Property Insurance - Instalment 2	-52699.43
EFT18997	25/10/2019	AVON MIDLAND COUNTRY ZONE OF WALGA	Membership Subscription for 2019/20	-2200.00
EFT18998	25/10/2019	RBC RURAL		-1138.55
	20/10/2019	RBC RURAL	Problem solving squeak in photocopy machine. Travel only - parts and labour covered in agreement.	132.00
	21/10/2019	RBC RURAL	Meter plan charge for Shire Administration Photocopier	1006.55
EFT18999	25/10/2019	ABBOTT AUTO ELECTRICS	Repair air conditioner, replace hose and dryer receiver for Roller PROL10	-767.80
EFT19000	25/10/2019	TOLL IPEC PTY LTD		-104.94
	06/10/2019	TOLL IPEC PTY LTD	Freight Charges ex Westrac, Bullivants, Westrac, Komatsu & A&B Canvas	61.49

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST OCTOBER 2019 TO 31ST OCTOBER 2019				
	13/10/2019	TOLL IPEC PTY LTD	Freight charges ex Bullivants, The Honda shop & Industrial Automation	43.45
EFT19001	25/10/2019	SIGMA CHEMICALS	Supplies for Swimming Pool	-822.14
EFT19002	25/10/2019	IP CAMERAS AUSTRALIA PTY LTD	supply and install CCTV monitoring infrastructure at Wongan Hills Police Station	-4279.00
EFT19003	25/10/2019	KLEEN WEST DISTRIBUTORS	Cleaning supplies for Swimming Pool	-295.24
EFT19004	25/10/2019	TKB MECHANICAL	Supply and fit windscreen and seal to WB005 Isuzu	-605.00
EFT19005	25/10/2019	DUN DIRECT PTY LTD	Fuel Supply for September 2019	-3253.04
EFT19006	25/10/2019	CLEVERPATCH PTY LTD	Supply Paint Set for CRC Event	-174.86
EFT19007	25/10/2019	TEAM DIGITAL	Supply 2 x Ilford Galerie Prestige Smooth Pearl Sheets - A3 for CRC Community Event supplies	-139.90
EFT19008	25/10/2019	HDI CONTRACTING	Cleaning of the CRC building and Allied Health Side of Medical Centre from Mon 07/10/19 to Fri 18/10/19	-1155.00
EFT19009	25/10/2019	NEWINS FAMILY TRUST	Managing of the Wongan Hills Landfill Site from 1st October 2019 to 31st October 2019	-5951.00
EFT19010	25/10/2019	AIR & POWER PTY LTD		-1291.86
	15/10/2019	AIR & POWER PTY LTD	service air compressors for Water Catchment Management, supply auto drain	574.04
	15/10/2019	AIR & POWER PTY LTD	service depot air compressor	484.62
	16/10/2019	AIR & POWER PTY LTD	Service air compressors for Water Catchment Management, supply auto drain	233.20
EFT19011	25/10/2019	QUREMED PTY LTD	Service & repair of oxy viva at Wongan Hills Swimming Pool	-194.73
EFT19012	25/10/2019	KYLIE NEAVES		-1950.00
64	17/10/2019	KYLIE NEAVES	EHO & Public Health Services 17/10/19 & 18/10/19	1040.00
65	24/10/2019	KYLIE NEAVES	EHO & Public Health Services 24/10/19 & 25/10/19	910.00
EFT19013	25/10/2019	WINC AUSTRALIA PTY LTD	Supply toners for CRC Administration	-275.56
EFT19014	25/10/2019	JB HI-FI GROUP PTY LTD	Arlo Solar Panels for CCTV at Airport	-312.00
EFT19015	25/10/2019	GLEEMAN TRUCK PARTS P/L		-3996.74
	18/10/2019	GLEEMAN TRUCK PARTS P/L	various parts for plant PTRL25, PTRL13, PTK34, PG15, PSP4	1654.70
	22/10/2019	GLEEMAN TRUCK PARTS P/L	Brake parts for Water tanker PTRL26	2342.04
EFT19016	25/10/2019	FIRM CONSTRUCTION PTY LTD	PC8: Works completed as at the 17/10/19	-165470.13
EFT19017	25/10/2019	HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD	Recruitment of Paul Rawlings week ending 06/10/19	-2163.40
EFT19018	25/10/2019	CIABARRI PAINTING	Painting Depot, internal and external including crib room	-4300.00
EFT19019	18/10/2019	DE LAGE LANDEN PTY LTD	October payment for the CRC Photocopier Lease	-557.70
EFT19058	31/10/2019	DEPARTMENT OF TRANSPORT	DPI payment for October 2019	-57023.65
21420	04/10/2019	TELSTRA CORPORATION LIMITED		-6261.17
	26/09/2019	TELSTRA CORPORATION LIMITED	Telephone account for September 2019	5651.43
	29/09/2019	TELSTRA CORPORATION LIMITED	Telephone account for Wongan Hills Medical Centre	609.74
21421	04/10/2019	SYNERGY		-406.24
	23/09/2019	SYNERGY	Electricity consumption for 42 Mitchell St Wongan Hills	59.66
	24/09/2019	SYNERGY	Electricity consumption for Railway Centre	295.42
	26/09/2019	SYNERGY	Electricity consumption for Ballidu Hall	51.16
21422	08/10/2019	PHILLIP LAMBERT	Gratuity Payment	-60.00
21424	18/10/2019	WONGAN HILLS COMMUNITY RESOURCE CENTRE	Boomer advertising for Relief Swimming Pool Manager	-114.00
21425	18/10/2019	BORAL CONSTRUCTION MATERIALS GROUP LIMITED	Bitumen Emulsion	-2970.00
21427	23/10/2019	SANDRA CIABARRI	Gratuity Payment	-217.23
21428	25/10/2019	WONGAN HILLS CRICKET CLUB	2019-2020 Annual Council Donation/Subsidy	-750.00
DD9603.1	08/10/2019	WALGS SUPERANNUATION PLAN	Payroll deductions	-7093.61
DD9603.2	08/10/2019	AUSTRALIAN SUPER	Payroll deductions	-1071.25
DD9603.3	08/10/2019	BT SUPER FOR LIFE	Payroll deductions	-308.66
DD9603.4	08/10/2019	CBUS SUPER	Payroll deductions	-18.46
DD9603.5	08/10/2019	ASGARD SUPERANNUATION	Superannuation contributions	-98.80
DD9603.6	08/10/2019	HESTA SUPER FUND	Payroll deductions	-368.58
DD9603.7	08/10/2019	ANZ SMART CHOICE SUPER (ONEPATH MASTERFUND)	Superannuation contributions	-622.88
DD9603.8	08/10/2019	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	-140.80
DD9603.9	08/10/2019	PRIME SUPER	Superannuation contributions	-1095.63
DD9632.1	22/10/2019	WALGS SUPERANNUATION PLAN	Payroll deductions	-7378.41
DD9632.2	22/10/2019	AUSTRALIAN SUPER	Payroll deductions	-1003.91
DD9632.3	22/10/2019	BT SUPER FOR LIFE	Payroll deductions	-324.33
DD9632.4	22/10/2019	HESTA SUPER FUND	Payroll deductions	-365.78
DD9632.5	22/10/2019	ANZ SMART CHOICE SUPER (ONEPATH MASTERFUND)	Superannuation contributions	-622.88
DD9632.6	22/10/2019	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	Superannuation contributions	-135.78
DD9632.7	22/10/2019	PRIME SUPER	Superannuation contributions	-1014.94
DD9632.8	22/10/2019	REST SUPERANNUATION	Superannuation contributions	-842.54
DD9632.9	22/10/2019	AMP SUPERANNUATION LTD.	Superannuation contributions	-248.99
DD9654.1	22/10/2019	WALGS SUPERANNUATION PLAN	Superannuation contributions	-65.05
DD9603.10	08/10/2019	REST SUPERANNUATION	Superannuation contributions	-840.81
DD9603.11	08/10/2019	AMP SUPERANNUATION LTD.	Superannuation contributions	-249.03
DD9603.12	08/10/2019	AXA RETIREMENT SECURITY PLAN	Superannuation contributions	-246.72
DD9603.13	08/10/2019	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	-87.96

LIST OF ACCOUNTS DUE & SUBMITTED TO COUNCIL 1ST OCTOBER 2019 TO 31ST OCTOBER 2019				
DD9632.10	22/10/2019	AXA RETIREMENT SECURITY PLAN	Superannuation contributions	-223.91
DD9632.11	22/10/2019	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	-87.96

Municipal	958566.13
Trust	57216.75
TOTAL	1015782.88
Recoverable	-19836.96
Partially Recoverable	

9.2.2 FINANCIAL REPORTS

FILE REFERENCE:	F1.4
REPORT DATE:	21 November 2019
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Deputy Chief Executive Officer – Alan Hart
ATTACHMENTS:	Financial Reports

PURPOSE OF REPORT:

That the following statements and reports for the month ended October 2019 be received:

BACKGROUND:

Under the Local Government (Financial Management) Regulations 1996 the Council is to prepare financial reports outlining the financial operations at the previous month end date.

Listed below is a compilation of the reports that will meet compliance, these are listed under Sections and the relevant regulations below.

Financial activity statement report

Section 6.4 of the Local Government Act regulation 34.1 of the FMR requires a Local Government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget containing the following detail:

- Annual budget estimates
- Budget estimates to the end of the month to which the statement relates (known as YTD Budget)
Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates (known as YTD Actuals)
- Material variances between the comparatives of Budget v's Actuals
- The net current assets (NCA) at the end of the month to which the statement relates

Regulation 34.2 - Each statement of financial activity must be accompanied by documents containing:-

- An explanation of the composition of the net current assets of the month to which it relates, less committed assets and restricted assets containing the following detail:
- An explanation of each of the material variances
- Such other supporting information as is considered relevant by the local government

Regulation 34.3 - The information in a statement of financial activity may be shown:

- According to nature and type classification
- By program; or
- By business unit

Each financial year a Local government is to adopt a % value, calculation in accordance with AAS5, to be used in reporting material variances.

COMMENT:

Refer to attachment.

POLICY REQUIREMENTS:

Council Policy 4.8 - Monthly Financial Reporting Requirements

LEGISLATIVE REQUIREMENTS:

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

STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known environmental implications associated with the proposals.
- **Economic**
There are no known environmental implications associated with the proposals.
- **Social**
There are no known environmental implications associated with the proposals.

FINANCIAL IMPLICATIONS:

The financial reports for the period ending October 2019 are attached to the Council agenda.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

MOTION:

Moved: Cr Ganzer / Seconded Cr West

That the following Statements and reports for the month ended October 2019 be received:

- **Monthly Statements as follows;**
 - a. **Statement of Financial Activity (by Nature and Type)** FM Regs 34
 - b. **Statement of Operating Activities by Programme/Activity (Summary)** FM Regs 34
 - c. **Statement of Net Current Assets (NCA)** FM Regs 34
 - d. **Rate setting statement** Discretionary
 - e. **Disposal of Assets** Discretionary
 - f. **Rates Outstanding Report** Discretionary
 - g. **Debtors Outstanding Report** Discretionary
 - h. **Bank Reconciliation Report** Discretionary
 - i. **Investment Report** Discretionary
 - j. **Reserve Account Balances Report** Discretionary
 - k. **Loans Schedule** Discretionary

**CARRIED: 4/0
RESOLUTION: 041119**

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 31 OCTOBER 2019

	Approved Budget 2019-2020	Current Budget 2019-2020	YTD Budget	YTD Actual	Page	Variance Over or Under	10%
INCOME							
Rates	(2,963,588)	(2,963,588)	(2,961,919)	(2,971,090)		(0.3%)	✓
Grants Operating, Subsidies & Contributions	(1,718,005)	(1,718,005)	(502,606)	(916,483)		(82.3%)	×
Non Operating Grants, Subsidies & Contributions	(1,802,087)	(1,802,087)	(299,121)	(319,120)		(6.7%)	✓
Fees & Charges & Service Charges	(621,882)	(621,882)	(300,728)	(301,429)		(0.2%)	✓
Other Revenue	(149,065)	(149,065)	(51,980)	(69,524)		(33.8%)	×
Interest	(88,000)	(88,000)	(34,000)	(28,283)		16.8%	×
Profit on sale of Assets	-	-	-	-		0.0%	✓
a: TOTAL INCOME	(7,342,627)	(7,342,627)	(4,150,354)	(4,605,930)			
OPERATING EXPENSES							
Employee Costs	2,431,654	2,431,654	814,008	767,300		5.7%	✓
Materials & Contracts	1,621,762	1,621,762	550,848	559,693		(1.6%)	✓
Utilities (Gas, Electricity) etc.	378,968	378,968	126,064	96,118		23.8%	×
Interest	64,826	64,826	19,643	4,790	11	75.6%	×
Insurance	241,310	241,310	241,310	251,137		(4.1%)	✓
Other General	233,312	233,312	133,313	152,175		(14.1%)	×
Loss on Asset Disposals	67,129	67,129	11,700	-		100.0%	×
Depreciation	2,352,950	2,352,950	784,232	-		100.0%	×
b: TOTAL OPERATING EXPENSES	7,391,910	7,391,910	2,681,118	1,831,213			
c: NET OPERATING (SURPLUS) / DEFICIT	49,283	49,283	(1,469,236)	(2,774,717)			
CAPITAL EXPENSES							
Land & Buildings	4,449,780	4,449,780	1,484,742	1,094,048		26.3%	×
Furniture & Equipment	-	-	-	817		0.0%	✓
Motor Vehicles	90,000	90,000	90,000	-		100.0%	×
Plant	555,000	555,000	555,000	190,000		65.8%	×
Infrastructure Other	30,500	30,500	-	13,093		0.0%	✓
Infrastructure Roads	2,117,372	2,117,372	705,548	432,328		38.7%	×
d: TOTAL CAPITAL	7,242,652	7,242,652	2,835,290	1,730,285			
e: TOTAL OPERATING & CAPITAL	7,291,935	7,291,935	1,366,054	(1,044,431)			
ADJUST - NON CASH ITEMS							
Depreciation	(2,352,950)	(2,352,950)	(784,232)	-			
Accruals and Adjustments	-	-	-	-			
Profit on sale of assets	-	-	-	-	6		
Loss on sale of assets	(67,129)	(67,129)	(11,700)	-	6		
FINANCING ACTIVITIES							
Proceeds from Sale of Assets	(103,000)	(103,000)	(103,000)	-	6		
Transfer from reserves	(1,109,883)	(1,109,883)	(1,109,883)	-	10		
Transfer to reserves	244,000	244,000	244,000	-	10		
Interest paid to reserves	25,519	25,519	8,560	9,185	10		
Net Movement in LSL Reserve	-	-	-	(334)			
LSL Provision in reserves	-	-	-	-			
Loan proceeds	(2,000,000)	(2,000,000)	-	-			
Loan principal repayment	146,198	146,198	-	27,399	11		
Loan to SSL Parties	-	-	-	-			
SSL Principal Reimbursements	(71,793)	(71,793)	-	(27,399)	11		
Less (Surplus)/deficit B/Fwd	(2,002,897)	(2,002,897)	(2,002,897)	(2,327,885)	5		
ADJUSTED CLOSING (SURPLUS) / DEFICIT	0	0	(2,393,098)	(3,363,466)			
** This sheet illustrates the variance analysis. For variance explanation refer to applicable note.			Key	Within budget tolerance of 10%			✓
				Over budget tolerance of 10%			×
				Under budget tolerance of 10%			⊖

Shire of Wongan-Ballidu
Variance Report 31 October 2019

The Local Government (Financial Management) Regulations 1996 require that financial statements are presented monthly to council. Council has adopted 10% as its threshold for line items on the nature and type report shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expense.

Code	Variance Actual to YTD Budget	Variance reason	Report Section	Comments
Operating Income				
✓	(9,172)	Permanent	Rates	Additional \$9,713 in <i>ex gratia</i> rates levied
✗	(413,877)	Timing	Grants Operating, Subsidies & Contributions	Invoicing of Community Groups for contribution towards Sports-Colocation Project
✓	(19,999)	Within Threshold	Non Operating Grants, Subsidies & Contributions	\$20,000 contribution ex Kondut Sports Council budgetted as operating grant.
✓	(701)	Within Threshold	Fees & Charges & Service Charges	Within Council variance reporting threshold.
✗	(17,544)	Permanent	Other Revenue	Reimbursements higher than budgeted (Eg Insurance Claims)
✗	5,717	Timing	Interest	Interest Income can vary to budget as term deposit time periods are not known when preparing the Annual Budget
✓	0	Within Threshold	Profit on sale of Assets	Within Council variance reporting threshold.
Operating Expenditure				
✓	(46,708)	Within Threshold	Employee Costs	Within Council variance reporting threshold.
✓	8,845	Within Threshold	Materials & Contracts	Material & Contracts within the Health program are lower than YTB budget, as Doctor's subsidy & surgery expenses are yet to be recorded. Numerous timing variances over many programs also exist but will even out as the financial year progresses.
✗	(29,946)	Permanent	Utilities (Gas, Electricity) etc.	Electricity Savings are being achieved though the use of Solar Systems on Key Buildings.
✗	(14,853)	Permanent	Interest	Colocation project loan not yet drawn down - expected September quarter interest expense of \$12,683 with respect to this loan will not be incurred in 2019/20
✓	9,827	Within Threshold	Insurance	Within Council variance reporting threshold.
✗	18,862	Timing	Other General	The annual payment of subscriptions and other contributions has been made. This is a timing variance.
✗	(11,700)	Timing	Loss on Asset Disposals	No loss on sales yet identified
✗	(784,232)	Timing	Depreciation	Depreciation for this year has not been processed, pending FY19 audit and rollover of the asset register for FY19 financial year.
Capital				
✗	(390,694)	Timing	Land & Buildings	W.H Recreation complex expenditure is lower than YTD Budget, this will even out as works progress.
✓	817	Within Threshold	Furniture & Equipment	Within Council variance reporting threshold.
✗	(90,000)	Timing	Motor Vehicles	Replacement has not yet occurred.
✗	(365,000)	Timing	Plant	Roller purchased earlier than planned (\$170,000). \$30,000 water tank purchased in October.
✓	13,093	Within Threshold	Infrastructure Other	Within Council variance reporting threshold.
✗	(273,220)	Timing	Infrastructure Roads	The Road program expenditure is lower than YTD budget, expenditure will increase as works progress.

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY (PRG) FOR 31 OCTOBER 2019

	Approved Budget	Current Budget	YTD BUDGET *	YTD Actual
INCOME				
General Purpose Funding	(4,056,288)	(4,056,288)	(3,247,758)	(3,263,909)
Governance	(50,021)	(50,021)	(16,668)	(12,243)
Law, Order & Public Safety	(35,500)	(35,500)	(11,828)	(12,691)
Health	(79,100)	(79,100)	(28,696)	(6,366)
Education & Welfare	(13,597)	(13,597)	(6,549)	(7,267)
Housing	(66,322)	(66,322)	(22,403)	(23,842)
Community Amenities	(206,740)	(206,740)	(184,564)	(176,166)
Recreation & Culture	(1,173,215)	(1,173,215)	(11,708)	(397,961)
Transport	(1,265,312)	(1,265,312)	(492,718)	(504,909)
Economic Services	(72,950)	(72,950)	(2,984)	(16,293)
Other Property & Services	(323,582)	(323,582)	(124,478)	(184,283)
a: TOTAL INCOME	(7,342,627)	(7,342,627)	(4,150,354)	(4,605,930)
OPERATING EXPENSES				
General Purpose Funding	120,197	120,197	40,060	42,748
Governance	301,052	301,052	180,380	102,465
Law, Order & Public Safety	155,027	155,027	61,224	50,335
Health	328,434	328,434	112,618	119,269
Education & Welfare	183,821	183,821	69,419	73,347
Housing	200,582	200,582	70,097	74,245
Community Amenities	511,710	511,710	170,828	131,064
Recreation & Culture	1,683,671	1,683,671	627,218	445,991
Transport	2,825,885	2,825,885	925,324	548,518
Economic Services	178,822	178,822	59,582	66,108
Other Property & Services	902,708	902,708	364,368	177,122
b: TOTAL OPERATING EXPENSES	7,391,910	7,391,910	2,681,118	1,831,213
c: NET OPERATING (SURPLUS)/DEFICIT	49,283	49,283	(1,469,236)	(2,774,717)
CAPITAL EXPENSES				
General Purpose Funding	-	-	-	-
Governance	115,500	115,500	98,500	32,059
Law, Order & Public Safety	30,000	30,000	30,000	20,817
Health	18,000	18,000	5,996	-
Education & Welfare	-	-	-	-
Housing	50,366	50,366	16,776	34,213
Community Amenities	67,500	67,500	12,332	19,623
Recreation & Culture	4,299,931	4,299,931	1,434,818	1,008,204
Transport	2,650,355	2,650,355	1,233,204	606,237
Economic Services	-	-	-	-
Other Property & Services	11,000	11,000	3,664	9,133
d: TOTAL CAPITAL EXPENSES	7,242,652	7,242,652	2,835,290	1,730,285
e: TOTAL OPERATING & CAPITAL	7,291,935	7,291,935	1,366,054	(1,044,431)

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF NET CURRENT ASSETS AS AT 31 OCTOBER 2019

NOTE 1A: INFORMATION ON OPENING SURPLUS / (DEFICIT).	2018-2019	Original Budget	2019-2020
SURPLUS / (DEFICIT)	2,327,885	0	3,363,466
COMPRISES			
Cash (including reserves)	4,715,976	1,591,297	4,410,926
Current rates	230,462	196,349	789,530
Sundry debtors	106,495	103,282	423,271
Tax receivables	31,720	55,347	-
Other debtors	8,936	-	27,225
A: SSL debtors (are excluded see D: adj)	70,422	26,131	34,999
Inventories	11,204	11,204	(6,774)
Less:			
Reserves	(2,228,365)	(1,435,547)	(2,237,550)
Sundry creditors	(129,351)	(201,855)	(134,550)
Accrued interest	(4,160)	(15,000)	(0)
ESL Levy Owed	(32,078)	-	(56,641)
PAYG/GST Due To ATO	(47,973)	(14,741)	-
B: Other - (are excluded see D: adj)			
LSL Cash backed Reserve	81,042	41,861	81,377
Tax liabilities	(12,620)	-	33,091
Other - Asset Additions and Disposals	(125)	-	(225)
C: Loan liability (are excluded see D: adj)	(74,118)	(102,281)	(38,695)
Current employee benefits provisions	(403,278)	(332,197)	(343,608)
D: Adjustments (see above A to C)	3,696	76,150	3,696
Change in accounting policies t'fer from retained surplus	-	-	377,394
Surplus / (Deficit) Variance	2,327,885	0	3,363,466
NOTE 1B: CLOSING FUNDS alternate format to Note 1 above	2018-2019	Original Budget	2019-2020
Current assets			
Cash & cash equivalents	4,715,975	1,591,297	4,410,926
Sundry debtors	448,034	381,109	1,275,025
Inventories	11,204	11,204	(6,774)
Total current assets	5,175,214	1,983,610	5,679,178
Current liabilities			
Creditors and accounts payable	(226,181)	(231,596)	(158,100)
Current loan liability	(74,118)	(102,281)	(38,695)
Provisions	(403,278)	(332,197)	(343,608)
Total current liability	(703,577)	(666,074)	(540,404)
Net current assets	4,471,637	1,317,536	5,138,774
Less: restricted reserves	(2,228,365)	(1,435,547)	(2,237,550)
Less: SSL principal repayments	(70,422)	(26,131)	(34,999)
Add back: Current loan liability	74,118	102,281	38,695
Add back: LSL Cash backed Reserve	81,042	41,861	81,377
Add back: Movement in provisions between current and non-current	-	-	-
Other - Trust	(125)	-	(225)
Change in accounting policies t'fer from retained surplus	-	-	377,394
Surplus / (Deficit) Variance	2,327,885	0	3,363,466

SHIRE OF WONGAN-BALLIDU			
RATE SETTING STATEMENT AS AT 31 OCTOBER 2019			
	2019-2020 Approved Budget	2019-2020 Current Budget	2019-2020 Year-to-Date Actual
<u>OPERATING INCOME</u>			
General Purpose Funding	(1,092,700)	(1,092,700)	(292,818)
Governance	(50,021)	(50,021)	(12,243)
Law, Order & Public Safety	(35,500)	(35,500)	(12,691)
Health	(79,100)	(79,100)	(6,366)
Education & Welfare	(13,597)	(13,597)	(7,267)
Housing	(66,322)	(66,322)	(23,842)
Community Amenities	(206,740)	(206,740)	(176,166)
Recreation & Culture	(1,173,214)	(1,173,214)	(397,961)
Transport	(1,265,312)	(1,265,312)	(504,909)
Economic Services	(72,950)	(72,950)	(16,293)
Other Property & Services	(323,582)	(323,582)	(184,283)
A	(4,379,038)	(4,379,038)	(1,634,839)
<u>OPERATING EXPENSES</u>			
General Purpose Funding	120,197	120,197	42,748
Governance	301,052	301,052	102,465
Law, Order & Public Safety	155,027	155,027	50,335
Health	328,434	328,434	119,269
Education & Welfare	183,821	183,821	73,347
Housing	200,582	200,582	74,245
Community Amenities	511,710	511,710	131,064
Recreation & Culture	1,683,671	1,683,671	445,991
Transport	2,825,885	2,825,885	548,518
Economic Services	178,822	178,822	66,108
Other Property & Services	902,708	902,708	177,122
B	7,391,909	7,391,909	1,831,213
C= A and B	3,012,871	3,012,871	196,374
<u>ADJUST FOR CASH BUDGET REQUIREMENTS</u>			
<u>Non-Cash Expenditure and Income</u>			
Depreciation on Assets	(2,352,950)	(2,352,950)	-
Accruals and Adjustments	-	-	-
Profit/(Loss) on Asset Sales	(67,129)	(67,129)	-
<u>Capital Expenditure & Income</u>			
Purchase of land & buildings	4,449,780	4,449,780	1,094,048
Purchase of furniture & equipment	-	-	817
Purchase of motor vehicles	90,000	90,000	-
Purchase of plant & machinery	555,000	555,000	190,000
Purchase of other infrastructure	30,500	30,500	13,093
Purchase of roads infrastructure	2,117,372	2,117,372	432,328
Proceeds from sale of assets	(103,000)	(103,000)	-
<u>Financing Activities</u>			
Repayment of Loan Principal	146,198	146,198	27,399
Loan proceeds / refinancing CL to NCL adj	(2,000,000)	(2,000,000)	-
Loans paid to SSL parties	-	-	-
Self Supporting Loan Income	(71,793)	(71,793)	(27,399)
<u>Reserve Movements</u>			
Transfers to Reserves	244,000	244,000	-
Interest paid to Reserves	25,519	25,519	9,185
Transfer from Reserves	(1,109,883)	(1,109,883)	-
Net Movement in LSL Reserve	-	-	(334)
LSL Provision in reserves	-	-	-
Estimated Muni (Surplus)/Deficit July 1 B/Fwd.	(2,002,897)	(2,002,897)	(2,327,885)
Estimated Muni (Surplus)/Deficit June 30 C/Fwd.	-	-	(3,363,466)
AMOUNT REQUIRED TO BE RAISED FROM RATES	2,963,588	2,963,588	2,971,090
TOTAL RATES RAISED	2,963,588	2,963,588	2,971,090
(Surplus) / Deficit Variance	(0)	0	0

SHIRE OF WONGAN-BALLIDU
ANALYSIS OF DISPOSED ASSETS AS AT 31 OCTOBER 2019

Asset No	Budget Net Book Value	Original Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss
By Class						
Motor Vehicles						
Volkswagon Touraq	41,700	30,000	(11,700)			
Plant & Equipment						
Multi-Tyred Roller - Construction WB6938		-	-			
CAT CS56 Vib Roller (Construction) WB038	89,327	45,000	(44,327)			
Fuso Tip Truck - Patching Truck (Maintenance) WB028	39,102	28,000	(11,102)			
Water Trailers 250 gal WB3398		-	-			
Water Tanker - NEW		-	-			
TOTAL	170,129	103,000	(67,129)	-	-	-

By Program						
Transport						
Multi-Tyred Roller - Construction WB6938	1441	-	-	-	-	-
CAT CS56 Vib Roller (Construction) WB038	1409	89,327	45,000	(44,327)	-	-
Fuso Tip Truck - Patching Truck (Maintenance) WB02	1444	39,102	28,000	(11,102)	-	-
Water Trailers 250 gal WB3398	1432	-	-	-	-	-
Water Tanker - NEW	1406	-	-	-	-	-
Water Tanker - NEW	0	-	-	-	-	-
Other Property & Services						
Volkswagon Touraq	1504	41,700	30,000	(11,700)	-	-
TOTAL	170,129	103,000	(67,129)	-	-	-

Motor Vehicle and Plant & Equipment Change Over	Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
Motor Vehicles						
Volkswagon Touraq	90,000	30,000	60,000	-	-	-
Plant & Equipment						
Multi-Tyred Roller - Construction WB6938	170,000	-	170,000	170,000	-	-
CAT CS56 Vib Roller (Construction) WB038	180,000	45,000	135,000	-	-	-
Fuso Tip Truck - Patching Truck (Maintenance) WB028	135,000	28,000	107,000	-	-	-
Water Trailers 250 gal WB3398	40,000	-	40,000	-	-	-
Water Tanker - NEW	30,000	-	30,000	20,000	-	20,000
Forklift	-	-	-	-	-	-
TOTAL	645,000	103,000	542,000	190,000	-	20,000

SHIRE OF WONGAN - BALLIDU
REPORT ON BORROWINGS AS AT 31 OCTOBER 2019

Existing Loans * Denotes (SSL) Self Supporting Loan

Loan No.	Particulars	Recipient	Maturity Date	Proposed Borrowings	Amount Borrowed	Loan Principal Paid in Oct 19	Accrued Int. Due	YTD Interest Paid	Loan Balance @ 30 June 2019	Refinancing	Principal Repayments YTD	Loan Balance @ 31 Oct 19
142	Housing Construction	WB Community Association*	Mar-2020		400,000	(19,384)	-	(716)	39,325	-	(19,384)	19,941
147	Aged Persons	Ninan House*	Jul-2022		100,000	(4,262)	-	(315)	33,112	-	(4,262)	28,850
149	Resurface Bowling Greens	Wongan Hills Bowling Club*	Dec-2019		115,000	(3,753)	-	(169)	7,563	-	(3,753)	3,810
151A	Aged Persons	Ninan House*	Oct-2032		300,000	-	-	(3,590)	276,782	-	-	276,782
152	Co-Location Construction	Shire	Mar-2034	2,000,000	-	-	-	-	-	-	-	-
TOTAL EXISTING LOANS				2,000,000	915,000	(27,399)		(4,790)	356,782		(27,399)	329,383

Shire Loan Summary
Self Supporting Loan Summary

2,000,000	-	-	-	-	-	-	-	-
-	915,000	(27,399)	-	(4,790)	356,782	-	(27,399)	329,383

Current loan liability
Non current liability
Total Loan Liability

Loan Balance @ 30 June 2019	SSL	Shire	Total
(74,117)	(46,718)	-	(46,718)
(282,665)	(282,665)	-	(282,665)
(356,782)	(329,383)	-	(329,383)

SHIRE OF WONGAN - BALLIDU
ANALYSIS OF RESERVE ACCOUNTS AS AT 31 OCTOBER 2019

Reserve Description	GL Acct.	Budget Opening Balance	Actual Opening Balance	ADOPTED FULL YEAR'S BUDGET				CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 31 OCTOBER 2019			
				Transfer in / Interest	Transfer to Muni	Transfer from Muni	EOY Balance	Transfer in / Interest	Transfer to Muni	Transfer from Muni	EOY Balance	Transfer from / Interest	Transfer to Muni/ Transfer from Reserve to Reserve	Transfer from Muni/ Transfer from Reserve to Reserve	Actual Balance
Community Resource Centre Reserve	01989	(13,335)	(13,372)	(198)	-	-	(13,570)	(198)	-	-	(13,570)	(55)	-	-	(13,427)
Depot Improvement Reserve	01940	(10,364)	(10,377)	(154)	-	-	(10,531)	(154)	-	-	(10,531)	(43)	-	-	(10,419)
Historical Publications Reserve	01965	(6,975)	(6,994)	(104)	-	-	(7,098)	(104)	-	-	(7,098)	(29)	-	-	(7,023)
Housing Reserve	01955	(1,827)	(1,832)	(27)	-	-	(1,859)	(27)	-	-	(1,859)	(8)	-	-	(1,839)
LSL Reserve	01935	(80,682)	(81,042)	(1,202)	40,383	-	(41,861)	(1,202)	40,383	-	(41,861)	(334)	-	-	(81,377)
Medical Facilities & R4R Special Projects Reserve	01975	(289,995)	(290,895)	(4,312)	30,000	-	(265,207)	(4,312)	30,000	-	(265,207)	(1,199)	-	-	(292,094)
Patterson Street JV Housing Reserve	01988	(38,473)	(38,573)	(572)	-	(5,000)	(44,145)	(572)	-	(5,000)	(44,145)	(159)	-	-	(38,732)
Plant Reserve	01945	(678,649)	(682,931)	(11,740)	254,000	(224,000)	(664,671)	(11,740)	254,000	(224,000)	(664,671)	(2,815)	-	-	(685,745)
Quinlan Street JV Housing Reserve	01987	(39,019)	(39,121)	(580)	-	(5,000)	(44,701)	(580)	-	(5,000)	(44,701)	(161)	-	-	(39,282)
Stickland JV Housing Reserve	01986	(47,514)	(47,640)	(707)	-	(5,000)	(53,347)	(707)	-	(5,000)	(53,347)	(196)	-	-	(47,837)
Swimming Pool Reserve	01970	(113,194)	(113,573)	(1,682)	-	-	(115,255)	(1,682)	-	-	(115,255)	(468)	-	-	(114,041)
Waste Management Reserve	01920	(39,461)	(39,564)	(587)	-	(5,000)	(45,151)	(587)	-	(5,000)	(45,151)	(163)	-	-	(39,727)
Sporting Co-Location Reserve	01990	(916,423)	(862,450)	(3,654)	785,500	-	(80,604)	(3,654)	785,500	-	(80,604)	(3,555)	-	-	(866,005)
TOTALS		(2,275,911)	(2,228,365)	(25,519)	1,109,883	(244,000)	(1,388,001)	(25,519)	1,109,883	(244,000)	(1,388,001)	(9,185)	-	-	(2,237,550)

SHIRE OF WONGAN - BALLIDU
INVESTMENT REPORT FOR 31 OCTOBER 2019

MUNICIPAL INVESTMENTS

Matured Municipal Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment Last Placed	Interest/Transfers Realised	Closing Balance	BANK TO INVESTMENT
Total of matured municipal investments									0.00	0.00	0.00

Current Municipal Investments

Invest No.	Name	Maturity	Particulars	From	To	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
9770-46811	Muni Term Deposit			9/09/2019	9/12/2019	1.64%	\$ 210,158.77	\$ -	\$ 743.09	\$ 210,901.86	\$ 743.09
9147-00687	Muni Term Deposit			16/09/2019	16/12/2019	1.64%	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00	\$ -
9111-76541	Muni Term Deposit			8/10/2019	9/12/2019	1.29%	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00	\$ -
4705-91546	Online Saver Account			7/11/2018		0.40%	\$ 260,078.29	\$ 300,000.00	\$ 251.19	\$ 560,329.48	\$ 251.19
Total of current municipal investments							\$ 1,470,237.06	\$ 300,000.00	\$ 994.28	\$ 1,771,231.34	\$ 994.28

RESERVE INVESTMENTS

Matured Reserve Investments

Invest No.	Name	Maturity	Particulars	From	To	Days	Interest Rate	Investment last Placed	Interest/Transfer Realised	Closing Balance	BANK TO INVESTMENT
Total of matured reserve investments									0.00	0.00	0.00

Current Reserve Investments

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
9788-42609	Term Deposit		6/10/2019	6/01/2020	90	1.54%	\$ 549,662.07	\$ -	\$ 3,349.73	\$ 553,011.80	\$ 3,349.73
9788-42596	Term Deposit		6/10/2019	6/01/2020	90	1.54%	\$ 549,662.07	\$ -	\$ 2,455.64	\$ 552,117.71	\$ 2,455.64
9788-42748	Term Deposit		6/10/2019	6/11/2019	30	1.15%	\$ 549,342.84	\$ -	\$ 2,110.05	\$ 551,452.89	\$ 2,110.05
9789-82644	Term Deposit		3/10/2019	3/04/2020	183	1.55%	\$ 85,749.69	\$ -	\$ 1,010.31	\$ 86,760.00	\$ 1,010.31
2527-63397	Reserve Saver						\$ 493,948.26	\$ -	\$ 259.20	\$ 494,207.46	\$ 259.20
Total of reserve investments and cash							\$ 2,228,364.93	\$ -	\$ 9,184.93	\$ 2,237,549.86	\$ 9,184.93

Total of matured municipal and reserve investment								\$ -	\$ -	\$ -	\$ -	
Total of current municipal and reserve investment and cash								\$ 3,698,601.99	\$ 300,000.00	\$ 10,179.21	\$ 4,008,781.20	\$ 10,179.21

SHIRE OF WONGAN-BALLIDU
BANK RECONCILIATIONS FOR 31 OCTOBER 2019

	Total	Municipal (01100+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	5,127,540.02	2,837,606.98	53,953.35	2,235,129.69	850.00
Add: Receipts	360,109.77	295,875.05	61,814.55	2,420.17	
Adjustment	-				
Investment - Transfers In/(Out)	-				
Less: Payments - EFT & Cheques	(1,015,782.88)	(958,566.13)	(57,216.75)		
Payments - Bank Fees	(2,389.80)	(2,389.80)			
Investment - Transfers In/Out	-				
Balance as per General Ledger	4,469,477.11	2,172,526.10	58,551.15	2,237,549.86	850.00
Balance as per Bank Statements	953,507.37	403,145.74	56,154.17	494,207.46	
Balance as per Bank Deposit Certificates	2,954,244.26	1,210,901.86		1,743,342.40	
Balance as per Holder Certificates	561,179.48	560,329.48			850.00
Add: Outstanding Deposits	7,227.25	4,121.60	3,105.65	-	
Adjustments -	(876.02)	16.15	(892.17)		
Less: Unpresented Payments	(5,805.23)	(5,805.23)			
Adjustments & Transfers	-	(183.50)	183.50		
Balance as per Cash Book	4,469,477.11	2,172,526.10	58,551.15	2,237,549.86	850.00

**SHIRE OF WONGAN - BALLIDU
RATES OUTSTANDING 30 OCTOBER 2019**

		Rates Raised for 2019/2020	\$	2,976,095.96	
Rates Outstanding Breakdown					
Total Amount Outstanding		31-Oct-19	\$	807,373.58	27%
Outstanding same time last year		31-Oct-19	\$	800,412.29	27%

SUNDRY DEBTORS OUTSTANDING 30 SEPTEMBER 2019

Debtors Ageing Summary					
Current			\$	422,572.44	
30 Days			\$	122.40	
60 Days			\$	765.42	
90 Days & Over			\$	1,417.45	
Credit Balance			\$	(1,606.94)	
Total Outstanding			\$	423,270.77	
Accounts 90 Days & Over:					
	Date	Dr No.		Amount	
	17/05/2019	1370		\$ 1,328.25	Company in Liquidation
	1/05/2019	1142		\$ 66.00	
	2/08/2019	1313		\$ 23.20	Email kept bouncing back. Reissued.
Total			\$	1,417.45	

9.3 WORKS AND SERVICES

9.3.1 2019/2020 VIBE-ROLLER PURCHASE

FILE REFERENCE:

REPORT DATE:	21 November 2019
APPLICANT/PROPONENT:	Shire of Wongan-Ballidu
OFFICER DISCLOSURE OF INTEREST	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Manager Works & Services – Karl Mickle
ATTACHMENTS:	Individual Pricing

PURPOSE OF REPORT:

The purpose of this report is to recommend to Council to purchase a new vibrating steel drum roller from the recommended supplier, in accordance with the plant replacement program as outlined in the 2019/2020 Budget.

BACKGROUND:

As the Shire's proposed plant replacement program for the 2019/2020 financial year exceeds \$150,000.00 it was necessary to call individual pricing for the service.

This process was done with WALGA preferred supplier-e-Quotes which allows us to submit requirements on line.

The submissions called for a new Vibrating Steel Drum Roller on 4th October 2019

Submission closed at 5pm Friday the 1th November 2019.

COMMENT:

Over the last several weeks we have received (7) responses for the new Vibrating Steel Drum Roller from five dealerships.

Pricing below: Budget \$135,000 exclusive of GST

Vib-Steel Drum Roller							
	Tutt Bryant	Mcintosh & Son	Dynapac	Conplant	Conplant	Westrac	Westrac
Make-Model	BOMAG BW 213D-5	Case- ASC110	CA3500D	ASC 110DT3	ASC 130DT3	CAT CS56B	CAT CS64B
Warranty	36 Months/3000Hrs	60 Months/6000Hrs	60 Months/5000Hrs	24 Months/2000Hrs	24 Months/2000Hrs	84 Months/4000Hrs	84 Months/4000Hrs
Availibility	2 weeks	6-8 weeks	2-4 weeks	4-6 weeks	4-6 weeks	4-16 weeks	8-16 weeks
Free-First Service in Wongan	YES	YES	YES	YES	YES	YES	YES
Weight	12500 Kg	11,500 Kg	12100 Kg	11490 Kg	12510 Kg	11500 Kg	12,355 Kg
Padfoot shell kit	\$ 14,500	\$ 9,900	\$ 15,767	\$ 12,570	\$ 12,570		
Reverse Camera	Included	\$ 500	\$ 1,100			Included	Included
Total Cost EX-GST	\$ 139,450	\$ 168,400	\$ 155,000	\$ 139,500	\$ 144,000	\$ 156,200	\$ 142,000
Total Cost EX-GST With Padfoot & Camera	\$ 153,950	\$ 178,800	\$ 171,867	\$ 152,070	\$ 156,570	\$ 156,200	\$ 142,000
Budget	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Estimated Trade Value Of Shire Cat Roller	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Budget Savings	\$ 31,050	\$ 6,200	\$ 13,133	\$ 32,930	\$ 28,430	\$ 28,800	\$ 43,000

	Same Roller	Same Roller	Same Roller	Same Roller	Same Roller	Same Roller	Same Roller
Reasons Against	Drum Size too small for our Padfoot	Drum Size too small for our Padfoot	Drum Size too small for our Padfoot	Drum Size too small for our Padfoot	Drum Size too small for our Padfoot	Will fit our padfoot	Will fit our padfoot
Choice	2	7	6	4	5	3	1
Should we not use the padfoot				Same as Existing horsepower 2	Same as Existing horsepower 3	Same as Existing horsepower 1	
Other			Round Windscreen, cost to replace and availability??				Dual Pump, one to drive drum and one to drive tires

The vibrating steel drum roller that we are replacing is a Cat and is nine years old. It has served us well, with no major issues. When we purchased this roller, we also purchased pad feet. The pad feet are still in perfect condition as they are only used on limited jobs, and they only fit Cat rollers. While Cat CS64B is not the cheapest out of the seven options, you get the reliability of the CAT brand. And we would not need to replace the pad feet.

We currently run 2 CAT 12M Grader and recently purchased CAT Rubber Roller and Skid Steer loader.

Our ability to source filters and parts from the same dealership reduces down-time and mistakes. Also, the big stand out with the Cat is the 7year warranty

STAFF RECOMMENDATION:

We recommend the purchase of a CAT CS64B Vibrating steel drum roller

I believe the ability to deal with one dealership rather than multiple has a big advantage. The Cat CS64B Meets all the Shire specifications requirements

POLICY REQUIREMENTS:

- Regional Purchasing Policy – maximising opportunities for local businesses
- Purchasing and Procurement Policy – to deliver a best practice approach and procedures for the internal purchasing of the Local Government.

LEGISLATIVE REQUIREMENTS:

The use of WALGA's "Preferred Supplier Process" exempts Local Authorities having to call tenders under the Function and General Regulations 1996 of the Local Government Act 1995.

STRATEGIC IMPLICATIONS:

This purchase complements Council's strategy of ensuring that existing infrastructure is maintained and renewed to meet identified service and amenity levels.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no significant environmental implications.
- **Economic**
There are no significant economic implications.
- **Social**
There are no significant social implications.

FINANCIAL IMPLICATIONS:

The outright purchase of a Cat CS64B Vibrating Steel Drum Roller for \$142,000 will be over budget by \$7000 as specified in the adopted 2019/2020 Plant Replacement Program. Once we dispose of our current vibe roller, we estimate being under budget by \$43,000, as our estimated disposal price is \$50,000.

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

MOTION:

Moved Cr West / Seconded Cr Ganzer

That Council:

Accept the quotation from WesTrac WA Pty Ltd for the purchase of one CAT CS64B Vibrating Steel Drum Roller with a Purchase Price of \$142,000 EX-GST

**CARRIED: 4/0
RESOLUTION NO.: 051119**

9.4 HEALTH, BUILDING AND PLANNING

9.4.1 UNMADE ROAD CLOSURE STATE LOT 251 ON P220267

FILE REFERENCE:	D9.2
REPORT DATE:	19 November 2019
APPLICANT/PROPONENT:	Building Services Coordinator - Melissa Marcon
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Building Services Coordinator - Melissa Marcon
ATTACHMENTS:	Copy of Site Plan

PURPOSE OF REPORT:

To seek Council's approval to advertise and subsequently request the Minister for Lands to close a portion of unmade road reserve approx. 0.4415 ha located between CBH Group's (CBH) Freehold Lot 249 (CT2540/848) and adjoining Lot 1276 (CT1368/443) at the Ballidu CBH Site.

BACKGROUND:

The Shire of Wongan Ballidu received correspondence from CBH Group to request the closure of a portion of unmade road reserve at the Ballidu CBH Site.

COMMENT:

During the past 13 months CBH have expanded their operations and installed two new open bulk heads on land adjoining Lot 1276 in Ballidu.

The installation of these open bulk heads has created increased traffic movements on Ballidu South East Road and Townsend Road.

The closure of the unmade road reserve will give CBH the option for access to adjoining Lot 1276 as part of future 'whole of site' design.

Access to this road will reduce the impact on Shire road infrastructure on Ballidu South East Road and Townsend Road.

CBH intend to purchase and amalgamate a portion of the closed road into CBH owned adjoining Lot 249 on P220267 held on Certificate of Title 2540/848.

POLICY REQUIREMENTS:

There are no policy requirements in relation to the item.

LEGISLATIVE REQUIREMENTS:

Land Administration Act 1997 Section 58: Road Closure (3)

A Local Government must not resolve to make a request under subsection (1) until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and the Local Government has considered any objections made to it within that period concerning the proposals set out in that notice.

Land Administration Regulations 1998

Section 9 Provides the procedure for a Local Government to request the permanent closure of a road.

STRATEGIC IMPLICATIONS:

There are no immediate strategic implications particular to the Shire.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known environmental implications associated with this proposal.

➤ **Economic**

There are no known economic implications associated with this proposal.

➤ **Social**

There are no known social implications associated with this item.

FINANCIAL IMPLICATIONS:

- a) Cost of advertising in accordance with legislative requirements
- b) Recover the costs of advertising

VOTING REQUIREMENTS:

ABSOLUTE MAJORITY REQUIRED: No

MOTION:

Moved Cr Ganzer / Seconded Cr West

It is recommended that Council approves the proposal to advertise and subsequently request the Minister for Lands to close a portion of unmade road reserve approx. 0.4415 ha located between Cooperative Bulk Handling's (CBH) Freehold Lot 249 (CT2540/848) and adjoining Lot 1276 (CT1368/443) at the Ballidu CBH Site.

**CARRIED: 4/0
RESOLUTION NO.: 061119**

9.5 COMMUNITY SERVICES

Nil

10. QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

11. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

12. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

13. CLOSURE

There being no further business, the Shire President, Cr Hasson, declared the meeting closed at 3.48pm.

Signed by
Cr Jon Hasson
SHIRE PRESIDENT