

Shire of Wiluna

MINUTES



of the

Ordinary Meeting of Council

held on

Wednesday 22nd February 2017

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MINUTES**1. Declaration of Opening and Announcement of Visitors**

The Chairperson declared the meeting open at 12.15pm and welcomed Councillors, staff and visitors to the meeting.

2. Record of Attendance / Apologies and Leave of Absence Previously Approved

Cr Jim Quadrio	President
Cr Chris Webb	(Left the meeting at 1.11pm and did not return)
Cr Norma Ward	
Cr Stacey Petterson	
Cr Caroline Thomas	
Colin Bastow	Acting Chief Executive Officer
Warren Olsen	Acting Deputy Chief Executive Officer
Glenn Deocampo	Executive Manager Corporate Services
Louka Shopov	Executive Manager Engineering & Development Services
Katrina Boylan	Senior Administration Officer
Simon Williamson	Cameco Yeelirrie Project
Amanda Walker	Cameco Yeelirrie Project

Apologies

Cr Graham Harris	Deputy President
Tracey Luke	Executive Manager Community & Economic Development

3. Response to Previous Public Question Taken on Notice

Nil

4. Public Question Time

Nil

5. Applications for Leave of Absence

Nil

6. Notations of Interest**6.1. Interest Affecting Impartiality Shire of Wiluna Code of Conduct**

Nil

6.2. Financial Interest Local Government Act Section 5.60A

Councillor/Officer	Item	Nature of Interest	Extent of Interest
ACEO Colin Bastow	12.1	Indirect Financial	Staff Housing

6.3. Proximity Interest Local Government Act Section 5.60B

Nil

7. Petitions and Deputations

Simon Williamson – Cameco Yeelirrie Project

Gave thanks to the Shire for their support for the Yeelirrie Project and confirmed that they had been given Environmental Approval to commence works.

Cameco expressed their interest in become a funding partner and would welcome ideas from the Shire as to what projects would be most appropriate. They would hold discussions with the CEO and then Council.

Cameco would be interested in participating in the Mining Forums in the future. The CEO of Cameco, Brian Riley, leaving Australia and going back to Canada and is not going to be replaced.

Colin Ticknell has joined the One Nation Party as a candidate.

Simon Williamson and Amanda Walker left the meeting at 12.40pm.

8. Confirmation of Minutes of Previous Meeting***Council Decision*****MOVED CR WEBB****SECONDED CR WARD**

The Minutes of the Ordinary Meeting held on 25 January 2017 be accepted as a true record of the meeting.

CARRIED 5/0**Resolution 017/17****9. Announcement Presiding Member without Discussion**

The Shire President announced he was attending the Mid West Strategic Infrastructure Group (MWSIG) meeting in Geraldton on Tuesday 28 February 2017.

10. Reports of Officers and Committees

10.1. Chief Executive Officer

10.1.1. Purchase Club Hotel, Wiluna

File:	Lot 55
Reporting Officer:	Colin Bastow, Acting Chief Executive Officer
Date of Report:	13 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to seek Councils approval to make an offer to purchase the Club Hotel and surrounding properties and to also determine the purpose for which the property will be used.

Background

The company that currently owns the Club Hotel and surrounding properties including the town's unused caravan park have gone into receivership. The company is unable to repay its current debts which means a liquidation firm has been appointed to sell a number of Wiluna properties.

Although it is disappointing that a local business had experienced financial difficulties, the pending sale does give an opportunity for the Shire to rethink its plans for the construction of the new Administration Building, planning for the future development of a caravan park at another location as well as solve a number of alcohol related social issues.

Wiluna does not currently have a Civic/Function Centre for people to meet. Such a facility would encourage regional meetings to be held in Wiluna and help reduce the reluctance by many organisations to come to the town.

Comment

Unfortunately, due to the short time frame that is expected for the sale of the Club Hotel and surrounding properties the Shire is not in a position to produce detailed designs/plans about the proposed use of the properties. This detail will be progressed once the land is purchased by the Shire as there is no certainty that the Shire will be successful with its intentions to purchase the land.

Although there is a number of individual lots involved in the sale of the Club Hotel, they can be categorised into three board areas; Hotel; Caravan Park and vacant land. It is the authors' view that all or none of the properties should be purchased because if the Shire was unsuccessful with the purchase of the Hotel then the Caravan Park would not be suitable in its current location.

The Shire currently does have the financial capacity to fund the majority of the conversion works of the Club Hotel into the Shire's Administration Centre and Civic building. Although there is \$830k of grant funding which will require the approval of the Department of Regional Development before it can be spent on this project.

However, if Council wants to purchase the Club Hotel site for another purpose then additional funding would be required. The Shire would likely be able to reallocate funding for the initial purpose of land and building purchase. Unfortunately, unless this additional fund can be sourced quickly, the site would likely remain unoccupied for a long time, as it is the author's view that the upgrade of the caravan park site would be a bigger priority.

As discussed at the recent Council Forum, the author does not support the continued sale of alcohol at the Hotel site due to the fact that the Shire does not have the necessary experience in operating a hotel type business.

The town's local shop owner has indicated to the author that he is considering opening a bottle shop in Wiluna. If this was to happen, then alcohol sales would still continue in town, but only as take away sales.

If the Shire was to purchase the Club Hotel then there should be consideration given towards the establishment of a sheltered meeting place for the local indigenous community who have been using the Club Hotel for this purpose. The Shire community development section would need to engage with representative of the local indigenous community so that a suitable location and design can be determined.

The advantages associated with the Shire's purchase of the Club Hotel and surrounding properties are:

- Preservation of a significant/historical building;
- Reduce antisocial behaviour;
- Availability of onsite accommodation (Staff/Contractors)
- Caravan Park becomes viable option in its current location;
- Ability to provide accommodation to the general public (caravan park)
- No alcohol sale in town (both an advantage & disadvantage)

The disadvantages associated with the Shire purchase of the Club Hotel and associated properties are:

- The level of building renovations and other upgrades required to both the Hotel building and Caravan Park (cost and time);
- Loss of a business in Wiluna;
- No alcohol sale in town (both an advantage & disadvantage)

Administration Building (Civic Purposes)

The advantages from renovating the Club Hotel into the Shire's Administration Building (Civic Purposes):

- Already significant funding would be available for the project;
- Main street frontage;
- Civic Centre which would be available for community use;
- Easier to service the neighbouring Caravan Park (less need to employ additional staff);
- Purpose is already consistent with current Town Planning Scheme;

- No need to produce a business plan before land purchase; and
- Staff/Contract accommodation is available.

The disadvantages from using the Club Hotel as the Shire's Administration Building (Civic purposes);

- Not specifically designed as an office building; and
- The closure of the only Hotel for Civic Purposes.

Alternative Use

The advantages from the renovation the Club Hotel for Accommodation and other commercial purposes:

- Additional accommodation options; and
- Additional commercial property available for renting.

The disadvantages from renovation of the Club Hotel for Accommodation and other commercial purposes:

- Business plan is required before the land can be purchased;
- The Shire would be operating accommodation facilities at two separate locations (e.g. Caravan Park and Hotel);
- No funding is currently available for the purchase of the property or to commence the required building renovations/upgrade (estimated to be \$5 to \$6 million);
- The building would be left in its current condition until sufficient funding becomes available;
- Competition for funding between the Hotel building and Caravan Park projects;
- No assessment has been undertaken to assess the financial viability of a commercial operation.

Brief Description of the various lots that will be sold

Lots 53, 54 and 55 below to the Club Hotel Complex.

Lots 52, 81 and 1524 below to the Wiluna Caravan Park.

Lot 47 is vacant land (across the road from the Club Hotel)

Further information on the above properties can be obtained by viewing attachment 10.1.1. which shows a map of the area.

Retail Development

The Shire currently has land close to the Club Hotel site which could be developed into a retail development. In addition to the Shire own land, this land sale has a vacant lot which could also be used for this purpose.

Other information

Town planning: No major issues have been identified.

Health: Septic system will require replacement (\$20k)

Building: No structural issue has been identified, asbestos has been located in the building and major renovation works will be required.

Heritage: Building is only on the local heritage register.

Valuation: Unknown, but a contractor has been appointed.

As can be seen from the above information, there are many benefits to the Shire from relocating its Administration Centre to the Club Hotel building. The most substantial benefit being the fact that the Shire already has significant funding allocated towards the construction of a new Administration Centre. If the Shire was to continue with building the new Administration Centre at Scotia Street, Wiluna there would be a need to find an additional \$6 million dollars before any of the renovation works can commence. The search for this additional funding may take years to achieve while the building deteriorates further.

Consultation

Shire Councillors

Shire Staff

Statutory Environment

Local Government Act 1995

s.3.59 Commercial enterprises by local governments.

The above section requires a business plan to be prepared before a local government is allowed to purchase land that is considered to be a major land transaction. There is however, exemption to this requirement which requires the transaction to be undertaken without the intention of making profit as well as the land to not be disposed of in anyway (leased or going to be sold in the near future).

The Caravan Park redevelopment is not considered to be a profit-making venture as the Shire is expecting to fund ongoing operational deficits. Although, the Caravan Park is considered to be an important economic driver to the local community by allowing more people to stay in town e.g. tourist, contractors and long stay tenants.

Policy Implications

Nil

Financial Implications

The Shire had recently engaged the services of a professional valuation company who has experience in the valuation of hotels and caravan park properties. At the time of writing this report the Shire was still awaiting the finalisation of this report.

The initial purchase price of the property is considered to be a minor expense as commercial land in Wiluna does not have a high value. The significant costs will be associated with the required renovations and upgrades to the Hotel building and Caravan Park.

A very rough but realistic estimate for the required renovation and upgrades is as follows:

- Club Hotel – up to \$6 million;
- Caravan Park – up to \$5 million;
- Retail Development – up to \$2 million.

The Shire has in its 2016/17 budget the following allocations:

- \$3.5 million for a new Administration Centre;
- \$1.0 million for staff housing;
- 300k for single person's accommodation; and
- 45k Caravan site.

Council has also resolved to consider an extra \$1.0 million (\$4.5 million in total) to be allocated to the new Administration Centre.

The Department of Regional Development has given grants of \$830k towards the Shire's new Administration Centre. Approval will be required before the Shire would be allowed to spend this grant funds on the Club Hotel project.

Provided Council approves the purchase of the Club Hotel for the purposes of an Administration Centre and Caravan Park there should be sufficient funds available in the Shire's 2016/17 budget for this acquisition to take place. However, there is no certainty that the Shire will be the successful bidder.

Strategic Implications

Sustainable and responsible growth and development – Lead revitalisation and renewal in Wiluna.

Voting Requirements SIMPLE MAJORITY

Cr Webb left the meeting at 1.10pm and did not return.

Officer Recommendation & Council Decision	Item 10.1.1.
MOVED CR THOMAS	SECONDED CR WARD
That Council:	
<ol style="list-style-type: none"> 1. Approves the CEO to purchase the Club Hotel, Wiluna and the Wiluna Caravan Park which is located on Town Lots 47,52,53,54,55,81 & 1524 (as per attachment 10.1.1.) for the following purposes: <ol style="list-style-type: none"> i. Administration Centre (Civic Purposes); and ii. Caravan Park. 2. Endorse the CEO and President to sign and use the Shire's corporate seal on any legal documents that are associated with the purchase of the above properties. 	
<u>CARRIED 4/0</u>	Resolution 018/17

10.1.2. Policy – Non-Payment of Wiluna Airstrip Fees

File:	ADM 0002
Reporting Officer:	Colin Bastow, Acting Chief Executive Officer
Date of Report:	15 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to consider a policy to ensure the Shire does not have large amounts of unpaid Airstrip Fees and Charges.

Background

The Shire needs to have an adequate response to any individual and/or organisation who is not regularly paying the Shire's Airstrip Fees and Charges.

Comment

The Shire needs to be able to restrict access to the Wiluna Airstrip to any user of the Wiluna Airstrip who refuses not to pay the Shire's fees and charges from using the facility. As unpaid Fees and Charges can quickly add up leaving a large debt for the Shire to collect.

Consultation

Shire Councillors

Statutory Environment

Local Government Act 1995

Policy Implications

Develop a new policy that will assist with the collection and/or reduce the exposure of outstanding Wiluna Airstrip fees and charges.

Financial Implications

This policy is to ensure the Shire does not allow any individual and/or organisation to build up large debts that they are unable or unwilling to pay.

Strategic Implications

Effective management and planning of transport infrastructure.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision**Item 10.1.2.****MOVED CR WARD****SECONDED CR PETERSON****That Council:****Authorise the CEO to ban any user of the Wiluna Airstrip from accessing the Shire's Airstrip if they are not paying the Shire's airstrip usage fees and charges on a regular and timely basis to the satisfaction of the CEO.****CARRIED 4/0****Resolution 019/17****10.1.3. Management Order Reserve R22037**

File: Reserve File R22037
Reporting Officer: Colin Bastow, Acting Chief Executive Officer
Date of Report: 15 February 2017
Disclosure of Interest: Nil

Purpose

The purpose of this report is to seek permission from Council to request the Management Order (Vesting) of Reserve R22037.

Background

The Shire has been advised by the Department of Lands that Reserve R22037 (lots 1548 and 1549) are currently unallocated crown land.

See appendix 10.1.3. for location of the Reserve.

Comment

The Shire has an opportunity to take over the management of Reserve R22037 which is located close to the newly renovated Interpretive/Heritage Centre. In the short term this site would be an ideal location to house the local radio stations antenna. As it is close to where the radio equipment is currently located and is very unsightly and the antenna does not enhance the appearance of the Interpretive/Heritage Centre.

The relocation of the radio tower is seen to be a cost effective short term solution as the Shire should find a more appropriate location for the radio antenna and associated equipment.

In the longer term the reserve is considered to be an important area for future community purposes as the Shire intends to develop this area in accordance with its Southern Structure Plan.

Consultation

Shire Councillors

Statutory Environment

Land Administration Act 1997

Policy Implications

Nil

Financial Implications

Relocation of Radio Antenna is estimated to be \$1,500.

Strategic Implications

Sustainable and responsible growth and development – Lead revitalisation and renewal in Wiluna.

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation & Council Decision</i>	<i>Item 10.1.3.</i>
MOVED CR WARD	SECONDED CR THOMAS
That Council:	
Endorse the CEO to request from the Department of Lands the management order of Reserve R22037 (lots 1548 and 1549) to be given to the Shire of Wiluna.	
<u>CARRIED 4/0</u>	Resolution 020/17

10.1.4. Delegate Authority – RFT 2016/04 Rural Roads Reconstruction Tender

File: ADM 0339
Reporting Officer: Colin Bastow, Acting Chief Executive Officer
Date of Report: 16 February 2017
Disclosure of Interest: Nil

Purpose

The purpose of this report is to allow the CEO to award the RFT 2016/04 Rural Roads Reconstruction Tender as Council is unable to maintain a quorum due to certain members having a conflict of interest.

Background

The Shire relies on contractors to perform a number of significant services e.g. road maintenance and construction. Unfortunately, there can be times when a significant number of elected members are unable to vote on the acceptance of tenders due to having a financial interest.

The Shire needs to be in a position to progress its road works program for the following reasons:

- Public safety;
- Asset prevention and renewal; and
- Avoidance of loss of grant funding;

Comment

It has always been the author's view that Council should award tenders, however, when this option is not possible due to a lack of quorum then the Shire still needs to have the ability of awarding a successful tenderer so that important road works can be undertaken.

Recently the author had visited WALGA and discussed the issue of not being able to award the Shire's Rural Roads Reconstruction Tender due to a lack of quorum. WALGA had advised that Council could delegate to the CEO the authority to appoint a successful tenderer.

Consultation

James McGovern, WALGA

Jenni Law, Dept. Local Government

Statutory Environment

Local Government Act 1995:

- s.3.57- Tenders for providing goods or services
- s.3.58 - Disposing of property
- s.5.43(b) - Limits on delegation to accept tenders

Local Government (Functions and General) Regulations 1996 - Part 4 - provision of goods and services;

Division 1 - Purchasing policies for local government

- r.11A - requirement for a purchasing policy

Division 2 - Tenders for providing goods and services, specifically -

- r.14(2a) - criteria for deciding on tender to be determined in writing prior
- r.14(4) - information to be disclosed, specifications, own tender to be determined prior
- r. 14(5) - vary information disclosed subject to all being informed
- r.20 - Minor variation of requirements before entry into contract
- r.23 - Rejecting and accepting expressions of interest

Division 3 - Panels of pre-qualified suppliers, specifically -

- r.24AD(2a) - requirements to join panel of pre-qualified suppliers

Part 4A - Regional Price Preference

Part 6 - Miscellaneous 30 (3) - exempt disposition of property

Policy Implications

Nil

Financial Implications

Allows the Shire to progress its Rural Roads Reconstruction Tenders worth \$1,379,383.

Strategic Implications

Nil

Voting Requirements ABSOLUTE MAJORITY

The President adjourned the meeting at 1.25pm and resumed the meeting at 1.27pm

Officer Recommendation & Council Decision**Item 10.1.4.****MOVED CR PETTERSON****SECONDED CR WARD****That Council:**

Delegates the CEO the authority to make a determination to award the RFT 2016/04 Rural Road Reconstruction Tender subject to the following conditions:

- 1. The tender must be within the established budget allocation; and**
- 2. Negotiate minor variations to the contract in accordance with Regulation 20 of the Local Government (Functions and General) Regulations.**

CARRIED 4/0 by Absolute Majority**Resolution 021/17****10.1.5. Unbudgeted Items – Genset & Depot Shed**

File: ADM 0314
 Reporting Officer: Colin Bastow, Acting Chief Executive Officer
 Date of Report: 17 February 2017
 Disclosure of Interest: Nil

Purpose

The purpose of this report is to seek permission from Council to expend funds on the purchase of a genset for the temporary Administration Office and replace the old machinery shed at the Shire Depot.

Background

The Shire has been advised that the Shire cannot place another air-conditioner unit in the Shire's Scotia Street "Compound" as the electrical switchboard is already at maximum capacity. To maximise staff productivity and efficiencies there is a desperate need to bring staff to unit 5, 30 Scotia Street. The Shire has ordered four office dongas to house staff and meeting rooms. These dongas require power for lighting, air-conditioning and office equipment etc. Due to the time it will take to upgrade the Western Power switchboard to the Shire's Scotia Street "Compound" there will be a need to access a temporary power system such as a genset.

It is very likely that Unit 5, 30 Scotia Street will continue to be used as an office for the next eighteen months or so. The author has been advised that to hire a genset for this length of time would be more expensive than purchasing a unit.

The Shire's work depot has a old machinery shed which has been damaged due to the recent strong winds. A quick inspection of the shed has indicated that the shed will continue to have similar issues due to the rotten wood in the framework and damaged metal sheets. The Shed is open and very close to the fence which leaves the garaged equipment exposed to damage by stones etc.

Comment

It is recommended that the Shire amends it's 2016/17 budget to include the purchase of a large genset so that staff can be relocated to unit 5, 30 Scotia Street. This will allow the Shire to reuse Unit 1, 30 Scotia Street for a residential house once the renovated Arts Centre is operational.

When the Shire is able to secure an extra residential house, consideration will be given to the recruitment of an additional Senior Finance Officer to support the finance team.

The Shire will likely need to replace the old machinery shed in the next two to three years due to its age and current condition. The open design of the shed does allow rocks and other projectiles to be thrown at the plant and machinery that is stored in the shed. The construction of a new shed should ensure the better protection of the stored equipment and improve the appearance of the Shire's Work Depot.

Consultation

Elected members
Senior Staff

Statutory Environment

Local Government Act 1995.

Policy Implications

Nil

Financial Implications

Estimated cost of a genset \$35,000 including setup costs.

Estimated cost of a replacement shed is \$100,000.

Funding for the purchase of a genset will be identified during the Shire Budget Review report to Council.

The Shire's Asset Replacement Reserve can be used to fund the replacement of the Depot Shed. Currently the Shire had budgeted to take \$250,000 from this reserve account to fund the purchase of a replacement grader, however this purchase is currently deemed unnecessary by the author.

Strategic Implications

Go ahead Wiluna - Strong Leadership governance and planning.

Voting Requirements ABSOLUTE MAJORITY

Officer Recommendation & Council Decision**Item 10.1.5.****MOVED CR THOMAS****SECONDED CR PETERSON****That Council:**

1. Include the following capital expenditure items in the Shire's 2016/17 Budget:
 - a. Genset \$35,000; and
 - b. Shed \$100,000.
2. Include the following Capital Income Item in the Shire's 2016/17 Budget:
 - a. Asset Replacement Reserve \$100,000.
3. The CEO to recommend to Council on how the above purchase of the Genset can be funded (balance budget) in the Shire's 2016/17 Budget Review.

CARRIED 4/0 by Absolute Majority**Resolution 022/17****10.2. Deputy Chief Executive Officer****10.2.1. Occupational Safety and Health Policy:**

File:	ADM 0029
Reporting Officer:	Warren Olsen, Acting Deputy Chief Executive Officer
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to inform the Council of actions to be taken to improve compliance with occupational safety and health legislation, and to recommend adoption of a new Occupational Safety and Health Policy Statement for endorsement and display in the Shire's workplaces.

Background

The CEO and Executive Management Team are determined to improve the Shire's compliance with its obligations under occupational safety and health legislation.

Such obligations are quite onerous. The Occupational Safety and Health Act 1984 is approximately 160 pages in length, and the Occupational Safety and Health Regulations 1996 run to more than 400 pages. In addition, employers also have obligations under subsidiary legislation comprising all the applicable:

- (a) Australian Standard published by Standards Australia;
- (b) Australian/New Zealand Standard published by Standards Australia and the Standards Council of New Zealand under an Active Cooperation Agreement between those 2 bodies (there are 50 Standards scheduled in the Regulations); and
- (c) standards or other documents published by the National Occupational Health and Safety Commission.

In reality, even a large organisation with the resources of BHP struggles to be fully compliant, and most under-resourced rural and remote local governments find it difficult to achieve acceptable levels of OSH compliance.

Consequently, LGIS has developed the *Tier 1 OSH Toolkit* to assist rural and remote local governments to work toward OSH compliance. Although full OSH compliance cannot be achieved overnight (if ever), working through the steps in the *Toolkit* in a committed and regular effort will result in achieving an acceptable level of compliance consistent with the resources that we have available.

Comment

All local governments, regardless of their size and resources, have a duty of care to provide a workplace that is safe and free from exposed hazards.

The LGIS *Tier 1 OSH Toolkit* has been designed to assist us in developing and implementing safety processes that go towards fulfilling this duty.

Using the *Toolkit* should be seen as the first step in improving our safety processes, with a view to introducing new policies, procedures and processes as issues are identified.

The *Toolkit* is broken up into five categories:

- Taking responsibility
- Communicating with workers
- Managing hazards and developing procedures
- Training and supervising workers
- Reporting safety

Each category has a fact sheet explaining why it's important, how to do it, and actions to be taken.

The actions and policy recommended in this report come from the first category, "Taking responsibility". The proposed policy statement is based on the template provided in the *Toolkit*.

Taking responsibility

Why is it important?

To develop a successful safety culture, CEO's and Managers must lead from the top. Your actions and attitudes send a clear message to workers that safety is a priority.

How do I do this?

- ▶ Ensure an OSH policy is developed and signed
- ▶ Ensuring the OSH policy is displayed in the workplace
- ▶ Ensuring safety responsibilities are documented
- ▶ Allocating resources, both time and money to meet responsibilities
- ▶ Actively promote safety in day to day operations

Consultation

CEO and Executive Management Team.

Statutory Environment

As previously mentioned, the legislation comprises the Occupational Safety and Health Act 1984 and the Occupational Safety and Health Regulations 1996 and a swag of subsidiary legislation. However, the main duties of employers are summarised in subsection 19 (1) of the Act, as follows:

“An employer shall, so far as is practicable, provide and maintain a working environment in which the employees of the employer (the employees) are not exposed to hazards and in particular, but without limiting the generality of the foregoing, an employer shall —

- (a) provide and maintain workplaces, plant, and systems of work such that, so far as is practicable, the employees are not exposed to hazards; and*
- (b) provide such information, instruction, and training to, and supervision of, the employees as is necessary to enable them to perform their work in such a manner that they are not exposed to hazards; and*
- (c) consult and cooperate with safety and health representatives, if any, and other employees at the workplace, regarding occupational safety and health at the workplace; and*
- (d) where it is not practicable to avoid the presence of hazards at the workplace, provide the employees with, or otherwise provide for the employees to have, such adequate personal protective clothing and equipment as is practicable to protect them against those hazards, without any cost to the employees; and*
- (e) make arrangements for ensuring, so far as is practicable, that —*
 - (i) the use, cleaning, maintenance, transportation and disposal of plant; and*
 - (ii) the use, handling, processing, storage, transportation and disposal of substances,*

at the workplace is carried out in a manner such that the employees are not exposed to hazards.”

Policy Implications

This report recommends that a new policy statement be adopted for endorsement and for prominent display in Shire workplaces.

Financial Implications

There are no financial implications directly related to the adoption of this recommended policy statement.

In due course, resources will have to be allocated in respect of addressing some occupational safety and health issues; however, these will be the subject of later reports.

Strategic Implications

There are three significant reasons why we need to address occupational safety and health issues:

- (1) From an humanitarian point of view, we do not want any of our employees to be killed or injured.

- (2) Failure to meet our occupational safety and health obligations could put the Shire at significant financial and/or reputational risk.
- (3) It is simply good business to look after all our resources, including our “human resources”.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 10.2.1.

MOVED CR WARD

SECONDED CR THOMAS

That:

1. **The following Occupational Safety and Health policy statement be adopted:**

**Shire OF
Wiluna**



Occupational Safety and Health Policy

We at the Shire of Wiluna believe that the safety, health and well-being of people employed at work, or people affected by our work, is a priority and must be considered during all work performed by us or on our behalf.

The objectives of this policy are to, as far as reasonably practicable:

- achieve a safe and incident free workplace
- provide adequate training, instruction and supervision to enable employees to perform their work safely and effectively.
- involve employees and subcontractors in the decision-making process through regular communication and consultation
- ensure employees and subcontractors identify and control risks in the workplace
- consider OSH in project planning and work activities

The success of our OSH performance depends on:

- the commitment of all persons
- allocation of resources to achieving the policy objectives

- planning work activities with due consideration given to OSH
- undertaking the risk management process in an effective manner
- communicating and consulting with our workers and contractors.

We are committed to fulfilling the objectives of this policy and expect the same of all workers and contractors working on our behalf.

Adopted by the Council this 22nd day of February 2017.

Endorsement:

.....

Name: Colin Bastow
Acting CEO

2. The Occupational Safety and Health policy statement be endorsed by the CEO and be prominently displayed in Shire workplaces.

CARRIED 4/0

Resolution 023/17

10.2.2. Risk Management – Adoption of Assessment Matrix:

File: ADM 0248
Reporting Officer: Warren Olsen – Acting Deputy Chief Executive Officer
Date of Report: 22 February 2017

Purpose

The purpose of this report is to recommend the adoption of a Risk Assessment Matrix to be used in development of risk assessment plans and for the assessment of risks and risk mitigation strategies in relation to Shire activities.

Background

In the 21st-century, managing risks is considered a key element of organisational governance. With particular relevance to us, it is now considered a key responsibility in the local government sector.

One of the tasks that the CEO has assigned to me is to review the Shire's risk profile and insurances. The insurances are the subject of a separate report; this report is solely about risk management, risk assessment, and risk mitigation.

The only Risk Management Plan that I have been able to locate relates to the Wiluna Aerodrome. Obviously, there are other risks that need to be assessed and managed; the first step is for the Council to approve a risk assessment matrix to be used as the basis of risk assessment within the Shire.

Comment

Risk Assessment matrices are used to assess various risks in terms of likelihood and of potential impact.

The likelihood of a particular event or risk can be rated on a scale ranging from “rare” (or “remote”) to “almost certain to occur”.

The impacts of an event or risk can be of different types such as Financial, Environmental, Legal, Reputational, Security et cetera; and these impacts can be rated on a scale ranging from “Extreme” to “Insignificant”.

This allows the different risks to be rated as being “Extreme”, “High”, “Moderate”, or “Low” depending on their potential impact and their perceived likelihood. In the case of events or risks that are rated as being either “Extreme” or “High”, actions need to be taken or strategies implemented to mitigate those risks by reducing their likelihood and/or their potential impact until they can be reassessed as being either “Moderate” or (preferably) “Low”.

Of course, people are assessing risks every day and a lot of these risk assessments are very informal and sometimes even almost subconscious. An example is when driving a car; experienced drivers make subconscious risk assessments all the way down the highway without the need of a formal risk management plan.

However, in local government we need to document our risk assessment and risk mitigation activities. The two main ways in which this can be done are:

- By the preparation of formal Risk Management Plans as has been done for the Wiluna Aerodrome. These days, funding bodies will often demand the preparation of a formal Risk Management Plan as a condition of funding.
- By amending the Shire’s agenda item template so that “Risk” becomes an additional heading against which the Shire’s officers report. This has the effect of forcing reporting officers to think about risks and mitigation in relation to the matters upon which they report, and encourages risk management to become part of the corporate culture.

Consultation

CEO

Statutory Environment

Risk management gets mentioned numerous times throughout the Department of Local Government and Communities’ *Integrated Planning and Reporting Framework and Guidelines*.

However, I am unable to locate the phrase “risk management” in either the Local Government Act 1995 or in the Local Government (Administration) Regulations 1996.

Policy Implications

None identified at this stage.

Financial Implications

Nil.

Strategic Implications

Assessing and mitigating risks is just good business.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 10.2.2.

MOVED CR THOMAS

SECONDED CR PETERSON

That the following Risk Assessment Matrix be adopted as the basis of future risk assessment and risk management planning in the Shire of Wiluna:

CARRIED 4/0

Resolution 024/17

Consequences

	Extreme	Major	Moderate	Minor	Insignificant
Visitors	Death; Hospitalisation of 3 or more visitors. Death resulting from exposure/isolation	Permanent injury; Hospitalisation of 1 or 2 visitors; Medical expenses or injury / illness for 3 or more visitors	Medical expenses; or injury / illness for 1 or 2 visitors	Evaluation and treatment with no medical expenses	No treatment required or declined treatment
Complaints	Multiple Complaints made simultaneously to multiple agencies and threatening media attention and litigation	Complaint made simultaneously to multiple agencies	Complaint made direct to the Board or Executive; or Complainants threatening media attention or litigation	Complaint made concerning multiple issues or about multiple areas of the organisation	Direct contact from the complainant to the area concern or the Complaints department
Environmental	Toxic release off-site with detrimental effect; or Fire requiring evacuation	Off-site release with no detrimental effects; or fire that grows larger than an incipient stage	Off-site release contained with outside assistance; or Fire at incipient stage or less	Off-site release contained without outside assistance	Nuisance releases
Financial	Critical financial loss over \$1,000,000	Major financial loss \$100,000 - \$1,000,000	Moderate financial loss \$10,000 - \$100,000	Minor financial loss less than \$10,000	No financial loss
Legal	Compensation sought for more than \$1,000,000	Compensation sought for less than \$1,000,000	Compensation sought for less than \$100,000	Compensation sought for less than \$20,000	Compensation sought for less than \$5,000
Media	Published in early general news, aired on radio, aired on television news or current affairs for more than three days	Published in early general news, aired on radio, aired on television news or current affairs for up to three days	Published or aired in more than one news medium for one day.	Brief coverage in either print or electronic media for one day. Media enquiries without actual publication or airing of story.	Threatened media attention.
Reputation	Irreparable damage to corporate reputation	Sustained, but repairable, damage to corporate reputation; Irreparable damage to personal reputation of Senior Staff	Short term damage to corporate reputation; Sustained damage to personal reputation of Staff	Threatened or perceived damage to reputation	No actual damage to reputation
Security	Personal Abduction/death Property Damage/Loss over \$500,000.	Physical assault/violence – injury sustained Property Damage/Loss over \$100,000.	Physical assault/violence – no injury Property Damage/Loss over \$10,000	Verbal aggression or abuse in person Property Damage/Loss under \$10,000	Verbal aggression or abuse over the phone Property Damage/Loss under \$1,000
Services	Complete loss of management function	Major loss of management function including cancellation of events or bookings	Disruption to users due to management problems	Reduced efficiency; or Disruption to management function	No loss of management function
Staff	Death; or Hospitalisation of 3 or more staff/volunteers	Permanent injury; or Hospitalisation of 1 or 2 staff/volunteers; or Medical expenses, lost time or restricted duties or injury / illness for 3 or more staff/volunteers	Medical expenses; or Lost time or restricted duties or injury / illness for 1 or 2 staff/volunteers	First aid treatment only with no medical expenses, lost time or restricted duties	No injury or review required

Likelihood

	AKA	Definition	Timeframe
Frequent	Almost Certain	is expected to recur either immediately or in a short period of time	once per month
Probably	Likely	will probably occur in most circumstances	once per quarter
Occasional	Possible	probably will recur or could occur at some time	once per year
Uncommon	Unlikely	possibly will recur or could occur at some time	once every 5 years
Remote	Rare	unlikely to recur or may occur only in exceptional circumstances	less common than once every 5 years

Risk Rating Matrix

		Consequences				
		Extreme	Major	Moderate	Minor	Insignificant
Likelihood	Frequent	Extreme	Extreme	High	Moderate	Moderate
	Probably	Extreme	Extreme	High	Moderate	Moderate
	Occasional	Extreme	High	High	Moderate	Low
	Uncommon	Extreme	High	Moderate	Low	Low
	Remote	High	Moderate	Moderate	Low	Low

Modified from AS 4360:2004

Action Plan

	Extreme	High	Moderate	Low
Priority	Immediate Action	Senior Management attention is needed	Management Responsibilities needs to be specified	Is manageable by routine procedures at a local level
Time frame to Commence Action	within 1 week	within 1 month	within 3 months	within 6 months
Ongoing Management Responsibility	ORS	BSA	Management Team	Volunteers

10.2.3. Review of Insurances

File:	ADM 0248
Reporting Officer:	Warren Olsen – Acting Deputy Chief Executive Officer
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to authorise the engagement of consultants to assist in the review of the Shire's insurances.

Background

Among other tasks, the CEO has tasked me with organising an insurance review.

Although I have some experience in managing local government insurances and insurance renewals, insurance is a specialised field and insurance reviews are best conducted by consultants with expertise in the field.

At the Council briefing held on 8 February 2016 I presented an insurance review proposal from Procurement Australia. The Councillors present at that briefing were quite enthusiastic about engaging Procurement Australia to undertake a review of our insurances; the purpose of this report is to recommend that the Council makes a formal resolution authorising the review.

Comment

Local governments typically have a substantial annual spend on insurance premiums, so ensuring that we get the best possible deal that meets our actual needs can result in very worthwhile savings.

The Insurance Industry

The insurance industry in general operates in a competitive international market. Industry participants comprise many layers which include insurance brokers, insurers, underwriters, and reinsurers.

The insurance industry is inherently cyclical, with the price of insurance fluctuating depending on demand for insurance cover and the supply of capital into the insurance market.

A lack of capital, typically caused by one or more large losses or by investors choosing to invest in alternative asset classes, can lead to a "hard market", when the cost of insurance increases. An over-supply of capital can lead to a "soft market" which results in insurance premiums reducing.

In addition, as with most efficient markets:

- the price of a product or service tends to increase with the number of parties in the supply chain; and
- higher levels of competition lead to lower prices.

Generally speaking, the insurance market has been “softening” (ie. Costs have been falling) over the past few years.

Insurers are starting 2017 with a strong financial base with average capital and surplus at its highest level in 10 years. However, excess capacity is undermining profitability, as seen by falling net income and return on average equity (ROAE). High capacity is expected to continue exerting downward pressure on rates and ROAE, especially in commercial lines, as insurers compete with new and existing players for market share in an overcapitalized environment and a slowly growing economy.¹

However, like banks, insurance companies don’t always pass on cost savings to their customers. The extent to which falls in the wholesale market for insurance are passed on to retail customers depends to a large extent to the level of competition.

In recent times general consumers of insurance have been able to capture the benefits of the “softening” insurance market by way of lower premiums, largely due to increased competition due to the advent of insurance comparison websites. These websites have offered a platform for consumers to easily compare the offerings of different insurance companies, and the insurance companies have consequently had to “sharpen their pencils” in order to retain market share.

However, not all sections of the insurance market enjoy this competitiveness. There are market niches (such as local government insurance) where the dominant providers are able to extract relatively high margins due to the absence of effective competition.

Local Government Insurance

The dominant provider of local government insurance in Australia is Jardine Lloyd Thompson Pty Ltd (ABN 69 009 098 864), a Sydney-based Australian private company owned by Jardine Lloyd Thompson Group PLC of the United Kingdom. Jardine Lloyd Thompson Group PLC is the world’s 5th largest insurance broker.

LGIS Health, LGIS Insurance Broking, LGIS Liability, LGIS Local Government Insurance Services, LGIS Property, LGIS Risk Management and LGIS Workcare are all business names registered in Western Australia to Jardine Lloyd Thompson Pty Ltd.²

JLT’s dominance in the local government insurance market (including a near-monopoly in WA) has enabled the firm to operate on higher than normal margins. An inspection of Jardine Lloyd Thompson Group PLC’s annual reports and interim reports reveals that its Australia and New Zealand division earns among the highest margins of its entire worldwide operations – second only to its reinsurance division (and sometimes to its Latin American division).³

¹ Source: Deloitte, *Insurance Outlook for 2017*

² Source: ASIC Business Names Register and Australian Business Register

³ Source: Jardine Lloyd Thompson Group PLC, *Annual Report 2015* and *2016 Interim Statement*

In other states, JLT does not have the local government insurance market entirely to itself.

In NSW there are a number of local government insurance pools (eg. Westpool and Metropool) which are collectives of local governments that have banded together to collectively manage their risk management and insurance needs. Some of these insurance pools have been running for more than a quarter century. Initially they used Jardine Lloyd Thompson Pty Ltd as their broker and, working as a collective, they made some modest savings. But their big breakthrough came a few years ago when they engaged their own actuarial consultants, and started dealing directly with the underwriters in London. This resulted in very substantial savings.

The local government members of the NSW insurance pools are owners – each Council's equity is shown in the pool's accounts. The "LGIS" scheme in Western Australia is sometimes described as belonging to the member local governments, but I have never seen any accounts that specify how much of scheme is owned by the local governments and I can only conclude that we don't really own it at all.

On 27th March 2015 executives from Westpool and Mayors/CEOs of some of the member local governments gave a presentation in Perth to WA local governments about their particular insurance model. Although there was some enthusiasm to set up an insurance pool in Western Australia along the lines of the NSW local government insurance pool model, the reality is that it takes a lot of time and resources to set up an insurance pool and I wouldn't realistically expect WA to get a local government insurance pool anytime soon.

Need for Independent Advice

As previously stated, insurance is a specialised field and insurance reviews are best conducted by consultants with expertise in the field.

It is most important that insurance is "fit-for-purpose"; that is, that our insurance is matched to our risk profile. To ensure that this is the case, an insurance review should seek to answer the following questions:

- Are our current insurance policies appropriate?
- Do our insurance policies provide a broad scope of cover or contain restrictive policy conditions?
- Is our broker representing our best interests to insurers, or are they representing the interests of the insurers in our insurance program?
- Are our premiums and deductibles competitive and in line with market rates, or are we wasting valuable risk capital unnecessarily?
- Are we over or under-insured?
- Does our insurance program effectively transfer all our insurable risks, or are there unknown gaps that need to be closed and/or better managed?
- Do our premiums contain hidden commissions or incentive payments to our broker that conflict with our interests to get the best cover at the most economical cost?
- What measures are being taken to ensure that our insurers are solvent and are best suited for our needs?

The biggest issue is to identify where to obtain insurance expertise that is independent and unbiased.

There is no shortage of brokers who would be willing to give us advice with regard to insurance. In addition to Jardine Lloyd Thompson, there are also other international insurance broking firms represented in Australia (such as Willis Australia Ltd, a division of Willis Towers Watson of the UK) as well as many local broking firms.

The problem is that the brokers all have products to sell, and they make their revenue and profits out of these products. So you cannot really get independent advice from brokers – it would be like getting financial planning advice from the financial planner employed by your bank or insurance company. We know that a financial planner employed by NAB (for example) is not going to recommend a Westpac product, even if the Westpac product would better suit our needs.

This is the advantage of using Procurement Australia to undertake a review of our insurances, because Procurement Australia is independent. Procurement Australia is not a broker, and does not sell any insurance products.

About Procurement Australia

Established in 1985, Procurement Australia was formed for the benefit of local governments by the City of Melbourne and 14 other local governments. It was originally mandated to generate cost savings by aggregating the purchasing power of its 15 member councils, but it now has more than 700 members and offers procurement advice, aggregated contracts and consultancy services.

Procurement Australia is an ISO 9001 accredited organisation which now counts among its members and clients from across Australia many local governments, state and federal government agencies, not for profits and private sector businesses.

Procurement Australia's Risk Management & Insurance Division was launched in September 2015 in response to a perceived need for local governments to ensure that they were getting good service and value out of their insurance brokers. They made a presentation in Perth to WA local governments in about March or April 2016.

As Procurement Australia has no product to sell and its only interests are ensuring its members and clients get best service and value for money from their insurance brokers, the outcome for many local governments is that they remain with LGIS (or their other existing brokers) but enjoy better service and/or lower premiums as a result of Procurement Australia independently reviewing their needs and advocating with the brokers on their behalf.

As a matter of diligence I have used Google search (for "insurance consultants") to see if there were other independent insurance consultants upon whom we might rely as an alternative to Procurement Australia. Of course many listings came up (such as the nature of Google), but when I followed the links their websites invariably identified them as:

- Insurance companies; or

- insurance brokers; or
- having insurance products to sell.

Consequently, I have been unable to identify any other firms that could provide an independent insurance review in the sense that Procurement Australia can.

What We Expect

This insurance review project is not (and should not be) solely about reducing premiums; appropriate insurance coverage should always come first, broker and insurer service should come second, and premium savings third. Ultimately, the Council will have absolute discretion in all matters.

The project deliverables are set out below:

Deliverable	Objective
Statement of Capability (SOC) Tender Invitation	A complete tender document stipulating the specific terms and conditions of the tender process, including key assessment criteria and existing program details.
SOC Assessment Report	A summary of each respondent's response against the key criteria addressed within the SOC invitation, including any/all recommendations offered by the participants to improve your current program and reduce costs further. Essentially, the Assessment Report provides an in-depth analysis that clearly demonstrates the 'pros and cons' of each broker's written proposal.
Broker Presentations	Following presentation of the Assessment Report, Procurement Australia will facilitate oral presentations from your preferred broker candidates to ensure you are in a position to make a fully informed decision on your preferred insurance intermediary.
Implementation of your optimum Insurance Program	Procurement Australia will act as your advocate during the course of the renewal process; working with you to ensure that your chosen broker undertakes a well-structured and suitable re-marketing campaign that involves only secure and appropriate markets, including our existing panel of insurers.
Service Level Agreement	Providing assistance in the negotiation of your preferred Broker's Service Level Agreement, including the KPI's (Key Performance Indicators) and performance measurables that are most important to your Council.
First Year Renewal Report	Post renewal, Procurement Australia will issue a detailed Renewal Report that provides a comprehensive summary of the final results achieved at renewal, comparing in detail your new program against the original program.
Management of Second Year Renewal Process – 2018/19.	Typically, 90 to 120 days before the expiration of the first year program, Procurement Australia will work with your appointed broker to ensure, where possible, that the cost savings and coverage improvements achieved are not only maintained, but maximised.
Second Year Renewal Report	Following renewal of second year program (2018/19), Procurement Australia will issue a Second Year Renewal Report that provides a historical comparison of the insurance program over the previous two consecutive renewals, focusing on coverage levels (sums insured, indemnity levels, deductibles etc.) and pricing.
Broker/Insurer Service and performance oversight	Procurement Australia will assist you with any questions or concerns that may arise regarding your insurance needs and/or preferred broker's performance throughout the duration of our engagement period. Procurement Australia will be responsive to all issues and questions brought by you to Procurement Australia's attention regarding the performance of your broker and/or insurer/s or technical issues raised.
Technical Coverage / Wording Review and benchmarking.	We will undertake a factual technical wording analysis of your two major policy wordings – Property and Liability – to ensure they meet your needs and risk transfer requirements. The review provides an in-depth examination of your insurer policy wordings that benchmark the actual levels of cover provided against your specific risk profile as well as other alternative products available in the marketplace.

Having said that the project is not just about savings on premiums, Councillors will naturally be interested in what kind of savings could be achieved. Ultimately that depends on a number of factors, including how big our existing spend is on insurances. While our existing spend will be substantial in our terms, obviously a larger local government with a much bigger spend on insurance has much more potential for bigger savings.

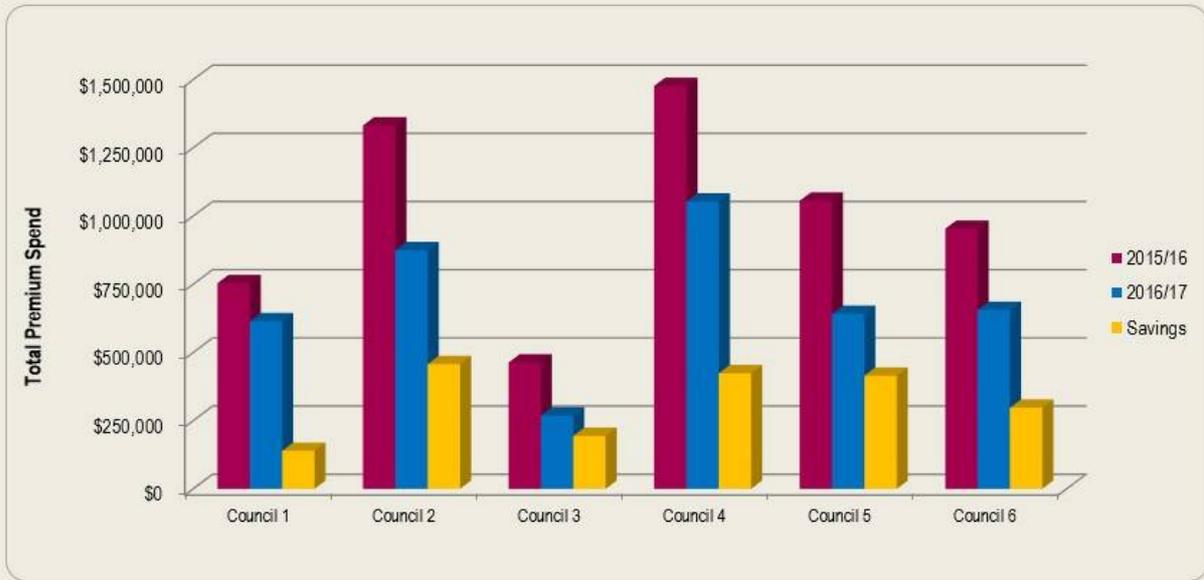
The best way to give an indication of the possible savings may be to reproduce extracts from a presentation on what was achieved for six local government clients that Procurement Australia acted for last year.

2016/17 RESULTS

Results achieved for local councils throughout 2016/17:

COUNCIL NO.	2015/16 TOTAL PREMIUM	2016/17 TOTAL PREMIUM	ANNUAL PREMIUM SAVINGS (\$)	ANNUAL PREMIUM SAVINGS (%)
Council 1	\$753,800	\$614,400	\$139,400	18.49%
Council 2	\$1,332,200	\$875,123	\$457,077	34.31%
Council 3	\$463,000	\$268,800	\$194,200	41.94%
Council 4	\$1,476,900	\$1,053,226	\$423,674	28.69%
Council 5	\$1,056,400	\$641,550	\$414,850	39.27%
Council 6	\$953,400	\$655,970	\$297,430	31.20%
TOTAL	\$6,035,700	\$4,109,069	\$1,926,631	31.92%

Results achieved for local councils throughout 2016/17:



Obviously, the percentage savings are more relevant than the dollar savings as some of these local governments are obviously quite large and consequently had more significant potential for dollar savings.

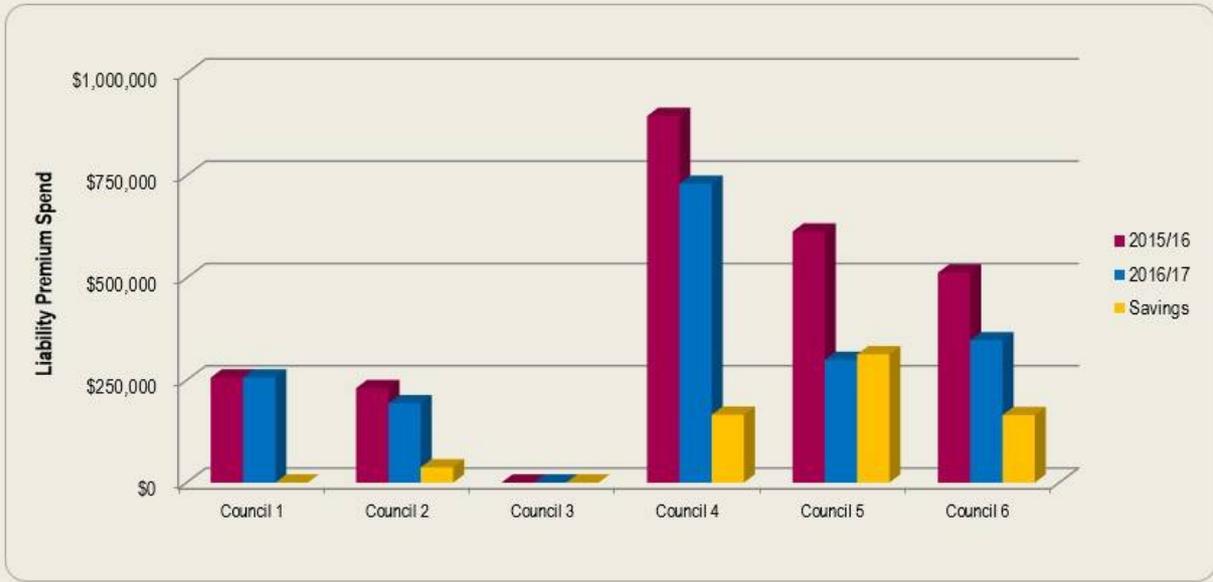
The outcomes shown above are across all categories of insurance. The outcomes shown below are for liability insurance only:

2016/17 RESULTS – LIABILITY

Results achieved for local councils throughout 2016/17:

COUNCIL NO.	2015/16 PREMIUM	2016/17 PREMIUM	ANNUAL PREMIUM SAVINGS (\$)	ANNUAL PREMIUM SAVINGS (%)
Council 1	\$256,800	\$256,800	\$0	0.00%
Council 2	\$231,000	\$193,800	\$37,200	16.10%
Council 3	Not Reviewed	Not Reviewed	N / A	N / A
Council 4	\$896,000	\$730,300	\$165,700	18.49%
Council 5	\$613,400	\$300,000	\$313,400	51.09%
Council 6	\$512,700	\$347,800	\$164,900	32.16%
TOTAL	\$2,509,900	\$1,828,700	\$681,200	27.14%

Results achieved for local councils throughout 2016/17 – Local Government Liability



Councillors will note that Council 1 did not make any premium saving in relation to liability insurances. That is presumably because they were already getting coverage that met their needs, good service and good value for money. It reinforces the point that the review is not just about saving money and that ultimately the Council has the absolute discretion in all matters.

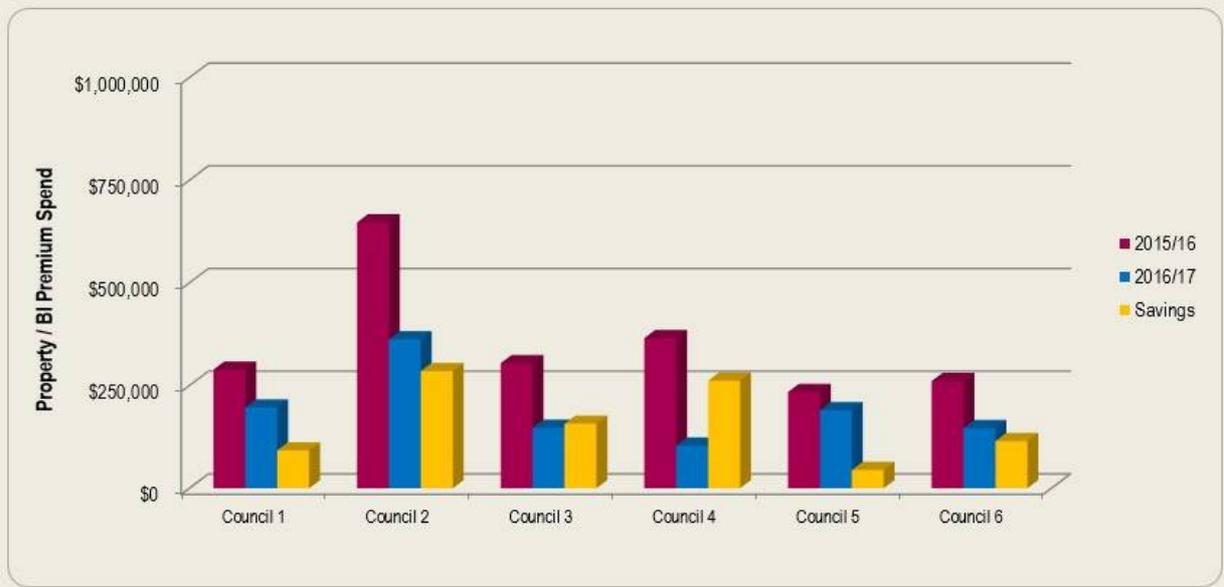
The results set out below relate to property insurance for the same six councils:

2016/17 RESULTS – PROPERTY

Results achieved for local councils throughout 2016/17 – Property / Business Interruption

COUNCIL NO.	2015/16 PREMIUM	2016/17 PREMIUM	ANNUAL PREMIUM SAVINGS (\$)	ANNUAL PREMIUM SAVINGS (%)
Council 1	\$288,500	\$196,500	\$92,000	31.89%
Council 2	\$647,300	\$362,300	\$285,000	44.03%
Council 3	\$304,400	\$147,300	\$157,100	51.61%
Council 4	\$365,400	\$103,600	\$261,800	71.65%
Council 5	\$234,200	\$189,800	\$44,400	18.96%
Council 6	\$260,900	\$146,200	\$114,700	43.96%
TOTAL	\$2,100,700	\$1,145,700	\$955,000	45.46%

Results achieved for local councils throughout 2016/17 – Property / Business Interruption



Once again, I reiterate that the percentage savings are more relevant than the dollar savings, because a big Council with a larger insurance spend will obviously get larger dollar savings out of the same percentage decrease in premiums.

Consultation

CEO

Peter Sellwood, Procurement Australia.

Statutory Environment

The Shire's Purchasing Policy and the Local Government (Functions and General) Regulations 1996 apply.

Due to some perceived deficiencies in the Shire's Purchasing Policy or in its implementation, the purchasing policy and procedures are currently under review. However, that review has not been completed in time to report it to this Council meeting.

Policy Implications

Nil.

Financial Implications

Procurement Australia is willing to undertake local government insurance reviews either on a fixed fee-for-service basis, or on the basis of sharing in 50% of any premium and brokerage fee savings.

With a fixed fee basis, the Shire would get to keep 100% of any premium savings. However, there is also a risk of paying significant fees and then not making any savings. Consequently I did not ask for a quote on that basis.

The proposal that I have from Procurement Australia is that their remuneration will be 50% of the actual “like-for-like” savings achieved at the first year (2017/18) renewal using the expiring 30 June 2016 base premium cost and broker fees as the benchmark for determining the level of accomplished savings.

I recommend that Procurement Australia be engaged on this basis as there is no risk involved – if no savings are achieved then the review will not have cost the Shire anything. And if we do make any substantial savings, then even 50% of those savings will be worth having.

Now the only problem with this arrangement is that we don’t know exactly what the remuneration will work out to be, so it is hard to see where it fits in to the thresholds in the Shire’s Purchasing policy, or into the Local Government (Functions and General) Regulations.

As we are a relatively small Shire, it is unlikely that Procurement Australia’s 50% share of any savings would exceed the \$150,000 tender threshold. That would require that we make premium savings of \$300,000 or more.

Of course we should be delighted in the unlikely event that Procurement Australia’s fee did exceed \$150,000!

Because:

- we can’t be absolutely certain what the value of Procurement Australia’s fee based on 50% of actual “like for like” actual savings will be; and
- I have been unable to find any other suppliers who we could rely upon to undertake an insurance review in the same independent manner that we require;

I recommend that the Council resolves pursuant to subregulation 11 (2) (f) of the Local Government (Functions and General) Regulations 1996 that it has good reason to believe that, because of the unique and independent nature of the service that it requires, there is unlikely to be more than one potential supplier.

Strategic Implications

Nil.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision**Item 10.2.3.****MOVED CR WARD****SECONDED CR THOMAS****That:**

- 1. Because of the unique and independent nature of the insurance review that the Shire of Wiluna requires, the Council pursuant to subregulation 11 (2) (f) of the Local Government (Functions and General) Regulations 1996 believes that there is unlikely to be more than one potential supplier.**
- 2. Subject to subparagraph 3 hereof, the CEO be instructed to engage Procurement Australia to undertake a review of the Shire of Wiluna's insurances and risk management.**
- 3. Procurement Australia's fee is to be 50% of the actual "like-for-like" savings achieved at the first year (2017/18) renewal, using the expiring 30 June 2016 premium cost and broker fees as the benchmark for determining the levels of accomplished savings.**

CARRIED 4/0**Resolution 025/17****10.2.4. Proposal to Join Rangelands NRM**

File: ADM 0304
Reporting Officer: Warren Olsen – Acting Deputy Chief Executive Officer
Date of Report: 22 February 2017
Disclosure of Interest: Nil

Purpose

The purpose of this report is to recommend that the Shire of Wiluna joins as a member of Rangelands NRM.

Background

At the councillor briefing held on 8 February 2017, the Shire President pondered whether the Shire should seek membership of Rangelands NRM (Natural Resource Management), and requested a report on the matter.

Comment

Rangelands NRM WA is a non-government organisation which supports and encourages the sustainable use of our natural resources - land, flora and fauna, fresh water and coastal marine environment. Rangelands NRM is responsible for the establishment, management, evaluation and communication of many natural resource management activities and projects.

Rangelands NRM is the largest of the 56 NRM regions in Australia. It covers around 85 per cent (2,266,000 sq km) of the WA State's land mass, and 75 per cent of the coastline. Due to the vast size of Rangelands, community engagement is undertaken

through seven recognised subregional areas: the Kimberley, Pilbara, Gascoyne, Murchison, Goldfields, Nullarbor and Western Desert.

Rangelands NRM work is about supporting sustainable land management to protect or restore social, environmental and economic values in the WA Rangelands. This is well aligned to the Vision of Shire of Wiluna as a 'proud, green, go-ahead and healthy Wiluna'.

Rangelands NRM brings together people and organisations to work on issues of common concern. Working together is important across these vast areas. For sustainability of effort, we need collaborative decision making, ownership and pride. Government and community need to work together in the rangelands because it is such a vast area to cover and many threats and priorities that have been identified in land management require a landscape-scale (tenure neutral), collaborative approach. Our work helps leverage resources, good will and connections with people.

Rangelands NRM is helping to raise the profile of the Wiluna area. Its eNews includes many events and projects related to Wiluna and neighbouring areas with Rangelands NRM's support. These stories are shared with around 870 email subscribers and via Twitter and Facebook with 1,210 and 530 followers respectively.

Consultation

Jo Webb, Rangelands NRM.

Statutory Environment

Rangelands NRM is an incorporated association and is subject to the recently enacted Associations Incorporation Act 2015.

Policy Implications

Nil

Financial Implications

Membership of Rangelands NRM is at no cost, and membership applications are approved by its Board.

As membership of Rangelands NRM is at no cost (and no identifiable risk), there appears to be no reason not to join.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

That the CEO makes an application on behalf of the Shire of Wiluna for membership of Rangelands NRM.

Council Decision**Item 10.2.4****MOVED CR THOMAS****SECONDED CR PETERSON**

1. That the CEO makes an application on behalf of the Shire of Wiluna for membership of Rangelands NRM.
2. Appoint Cr Quadrio to be the Shire representative to the Rangelands NRM.

CARRIED 4/0**Resolution 026/17**

Reason for change: Council wished to appoint a representative

10.2.5. Wiluna Rubbish Disposal Site

File: ADM 0189
Reporting Officer: Warren Olsen – Acting Deputy Chief Executive Officer
Date of Report: 22 February 2017
Disclosure of Interest: Nil

Purpose

The purpose of this report is to propose that a boundary adjustment be sought from the Department of Lands in respect of Reserve 8384, which is vested in the Shire of Wiluna for the purpose of “Rubbish Disposal Site”.

Background

The Shire of Wiluna is licensed by the Department of Environment Regulation to operate a Class II putrescible landfill site and a liquid waste facility on Reserve 8384 Rubbish Tip Road, which is vested in the Shire for the purpose of “Rubbish Disposal Site”.

Unfortunately, as shown in the aerial photo (Figure 1) on the immediately following page, our refuse tip is not located on that reserve but instead occupies a portion of Reserve 10087.

This means that the refuse tip is technically unlicensed.

To rectify the matter, it is recommended that an application be made to the Department of Lands by way of a Crown Land Enquiry Form to expand the boundaries of Reserve 8384 so that it encompasses the existing refuse tip.

Comment

Reserve 8384 is bounded around the northern half of the reserve by Reserve 42639, which is subject to a management order to the Shire for the purposes of “Recreation”. It is bounded around its southern half by Reserve 10087, the purpose

of which is "Government Requirements". Reserve 10087 does not appear to be subject to any vesting or management orders.

To maintain a reasonably rectangular shape to an expanded Reserve 8384, it is recommended that the boundaries be expanded by excising a small portion of Reserve 42639 as well as excising a much larger piece of Reserve 10087. The area of land to be added to Reserve 8384 is depicted as the blue hatched area in Figure 2.

According to a land information search, Reserve 8384 currently comprises about 40,469 m² (4.0469 ha), which is smaller than the existing landfill site. The area shown with blue hatching in Figure 2 is estimated to be approximately 45.0449 ha; so the area of Reserve 8384 after the boundary adjustment would be approximately 49.0918 (say 50) ha.

Alternatively, application could be made to cancel the existing Reserve 8384 and create a new reserve bounded by the existing refuse site fencelines. The area would be approximately 20.1728 (say, 20.2) ha.

Figure 1

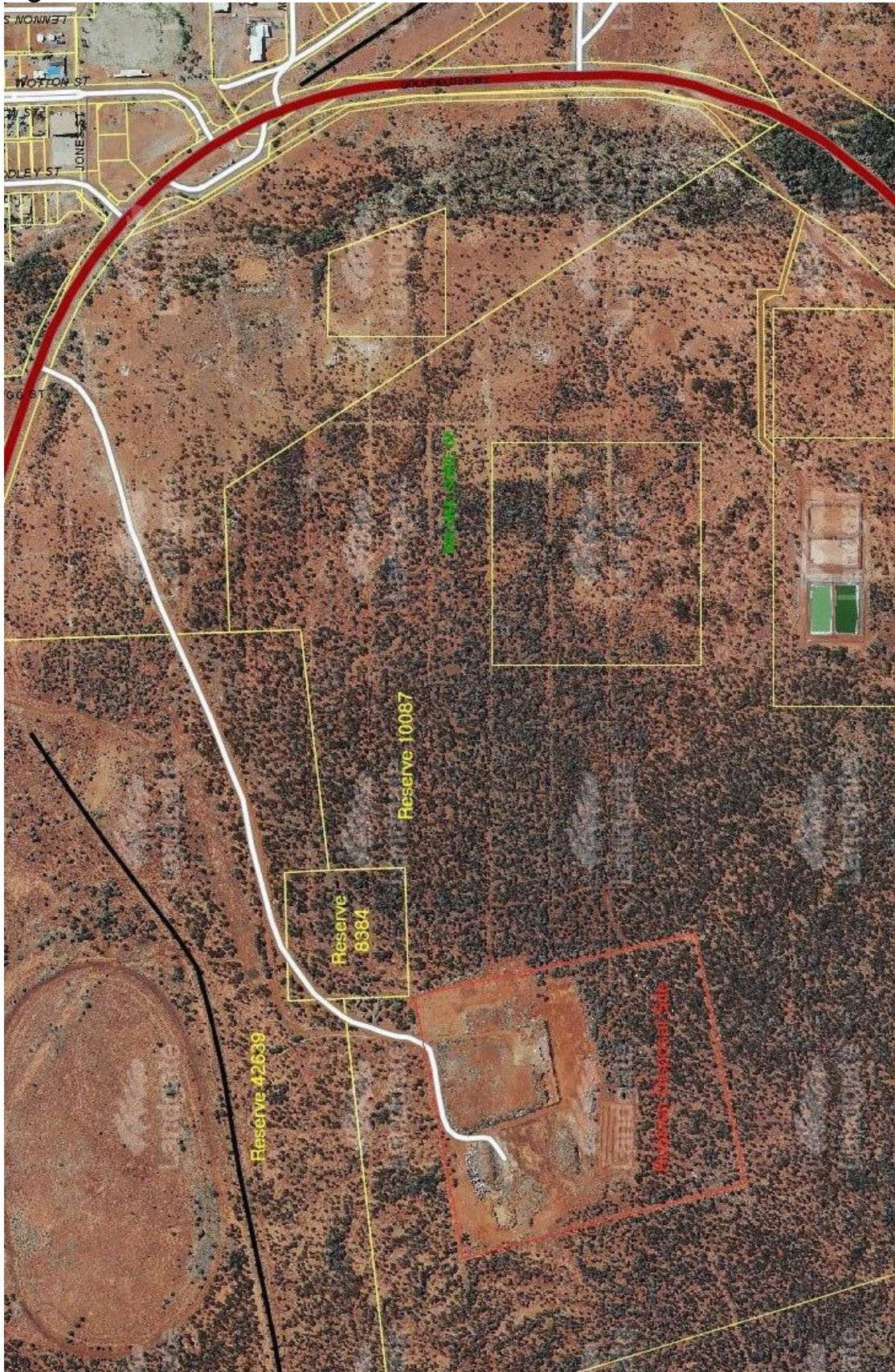
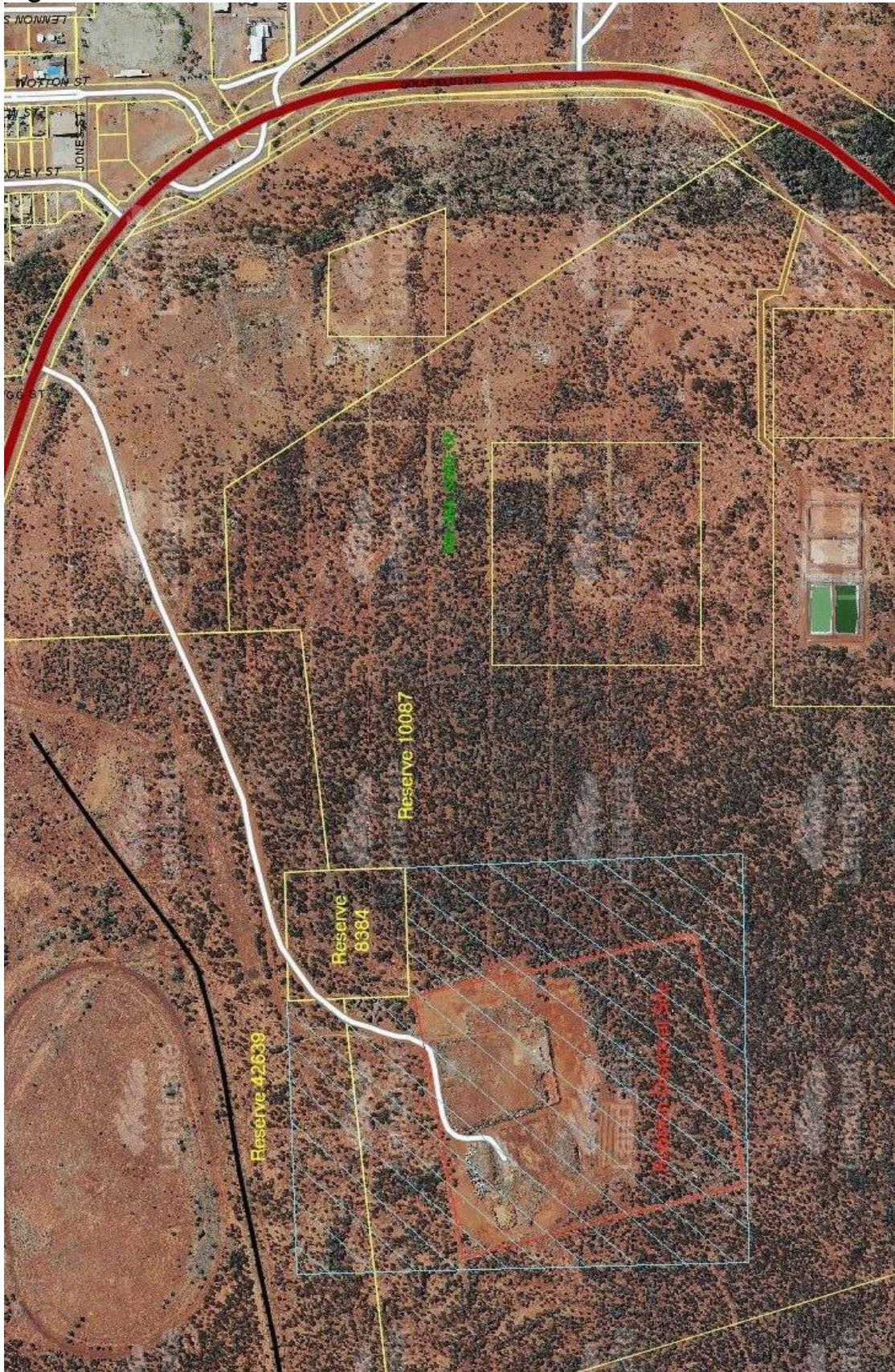


Figure 2



Consultation

CEO

EHO

Department of Lands

Statutory Environment

Part 4 of the Land Administration Act applies.

In particular, section 51 of the Act which states:

Subject to sections 42, 43 and 45, the Minister may by order cancel, change the purpose of or amend the boundaries of, or the locations or lots comprising, a reserve.

Policy Implications

Nil.

Financial Implications

The administrative costs of making an application are negligible, and the costs of operating the refuse site are already being met by the Shire. The application merely regularises an existing irregularity.

However, if the application is approved, the cost of survey (if required) will have to be borne by the Shire. I have obtained an estimate from a registered surveyor who did a similar job for me extending a reserve in Mount Magnet, and his estimate is \$7,000 (plus GST) including mobilisation, preparation of draft Land Requirement plan, field survey and calculations, and preparation and lodging of the Deposited Plan.

With management orders for reserves also come some management responsibilities and potential liabilities. It is therefore unwise to seek management orders over too much more land than is required in case the management obligations and costs become too onerous in the future.

Strategic Implications

Nil.

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 10.2.5****MOVED CR WARD****SECONDED CR THOMAS**

That the CEO be authorised to apply to the Department of Lands for Reserve 8384 to be increased in area to approximately 50 ha, with the additional 45 or so ha being excised from Reserve 42639 and Reserve 10087 as shown in Figure 2 of report number 10.2.5 in the agenda for this meeting.

CARRIED 4/0**Resolution 027/17**

10.2.6. Adoption of HR Policies:

File:	ADM 0208
Reporting Officer:	Warren Olsen – Acting Deputy Chief Executive Officer
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to recommend the adoption of sub policies and procedures relating to human resource management, namely:

- A Drug and Alcohol Policy;
- A Discrimination, Harassment and Bullying Policy;
- A Grievances, Investigations and Resolutions Policy;
- Grievances, Investigations and Resolutions Procedures; and
- Staff Recruitment Procedures.

Background

The Shire of Wiluna presently has some gaps in its HR policies.

In addition, the current Policy Manual lists as appendices some documents (such as “Equal Opportunity and Harassment”) which are missing from the policy manual file.

The purpose of the policies and procedures presented in this report is to commence filling these gaps.

Comment

The policies and procedures presented here are based on model policies/procedures developed by the Western Australian Local Government Association (WALGA), and are assumed to be compliant with all legislation and with current practices.

The draft policies have been circulated among the Shire’s management team for their comment, and the team concurs with the draft policies/procedures.

Making policies in relation to the matters that are the subject of the policies presented here is good practice, because such policies:

- ensure that the situations to which they relate are handled appropriately;
- ensure that the situations to which they relate are handled consistently;

and thereby reduce the risk of the Council and management being subjected to criticism.

Due to some previous policy documents being missing, it is recommended that the Council resolves that all previous policies covering the same subject matter be rescinded.

Consultation

WALGA

CEO

Executive Management Team

Statutory Environment

Section 2.7 of the Local Government Act 1995 specifies that it is the role of the Council to determine the local government's policies.

Policy Implications

This report recommends the making of a new policies and the rescinding of previous policies that may have dealt with the same subject matter.

Financial Implications

The financial implications of adopting these new policies and procedures will be fairly insignificant, and may be less than the costs associated with not having such policies.

Strategic Implications

The adoption of the policies as recommended is consistent with the following goals in the "Leading Wiluna" theme of the *Strategic Community Plan 1 July 2012 - 30 June 2023*:

- Strong leadership governance and planning
- Effective and customer focused systems, policies and procedures

it is also consistent with the following strategies:

- Clearly communicate strategic direction and values of the organisation
- Build a culture of continual improvement across the organisation

Voting Requirements SIMPLE MAJORITY**Officer Recommendation & Council Decision****Item 10.2.6.****MOVED CR WARD****SECONDED CR PETERSON****That:**

1. The following drug and alcohol policy be adopted as policy number 7.1:

SHIRE OF WILUNA**Drug and Alcohol Policy**

Policy Statement

The Shire of Wiluna's Commitment

The **Shire** and its employees must take all reasonable care not to

endanger the safety of themselves or others (including customers) in the workplace. Alcohol and other drug usage becomes an occupational safety and health issue if a worker's ability to exercise judgment, coordination, motor control, concentration and alertness at the workplace is impaired. For the purposes of this policy, the term "employee/s" shall extend to cover contractors, volunteers and any person performing work for or with the **Shire** in any capacity.

The Individual's Responsibility

Under the *Occupational Safety and Health Act 1984* (the OSH Act), workers must take reasonable care of their own safety and health and not endanger the safety and health of others at the workplace. The consumption of alcohol and/or drugs while at work is unacceptable, except in relation to any authorised and responsible use of alcohol at workplace social functions. Employees are required to present themselves for work and remain, while at work, capable of performing their work duties safely. An employee who is under the influence of alcohol and/or drugs at the workplace, or is impaired, may face disciplinary action including possible termination of employment.

Reporting Requirements

Employees must report to their employer any situation where they genuinely believe that an employee may be affected by alcohol and/or other drugs.

Drug Use on the Premises

Employees who buy, take, or sell drugs on **Shire** premises, may be found to have engaged in serious misconduct. Such behaviour may result in disciplinary action up to and including dismissal. Employees who have been prescribed medication/drugs by a medical practitioner that could interfere with their ability to safely carry out their role must inform their manager and disclose any side effects that these medication/drugs may cause.

Consumption of Alcohol on the Premises

Except in situations where the **Shire** holds a function on the premises and alcohol is provided, employees must not bring in and/or consume alcohol in the workplace.

Drug/Alcohol Treatment Programs

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the Shire will provide assistance to the employee.

- The Local Government will allow an employee to access any accrued personal or annual leave they are undergoing treatment, and
- The Local Government will take steps to return an employee to their employment position after completion of the treatment program, if practicable in the circumstances.

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the line manager or members of senior management, will review the full circumstances and agree on a course of action to be taken. This may include redeployment to suitable alternative employment, or possible termination from employment if the employee is unable to safely carry out the requirements of their role.

Managers' Responsibilities - Consumption of Alcohol at Work Sponsored Functions

Team managers shall:

- encourage their people to make alternative arrangements for transport to and from work prior to the function;
- ensure that the following is made available: - Low alcohol beer, soft drinks and water - Beverages: Tea, Coffee and Food;
- if the manager believes a person may be over the BAC 0.05 limit, assist the person with safe transport home (including contacting a family member or make other arrangements); and
- if the manager has to leave the function early, appoint a delegate to

oversee the rest of the function.

Pre-Employment Medical Tests

As part of the recruitment selection criteria, preferred candidates for employment positions may be required to attend a medical assessment which includes drug and alcohol testing.

Identification of Impairment & Testing

If the **Shire** has reasonable grounds to believe that an employee is affected by drugs and/or alcohol it will take steps to address the issue.

Reasonable grounds may include (but are not limited to), where an employee's coordination appears affected, has red or bloodshot eyes or dilated pupils, smells of alcohol, acts contrary to their normal behaviour, or otherwise appears to be affected by drugs and/or alcohol.

If the **Shire** suspects that an employee is under the influence of drugs and/or alcohol it may pursue any or all of the following actions:

- direct an employee to attend a medical practitioner and submit to a medical assessment to determine whether the employee is fit to safely perform their duties;
- require that an employee undergo drug and alcohol testing administered by a representative of the **Shire**.
- direct an employee to go home.

A medical assessment may include a drug and/or alcohol test. Testing shall be conducted in accordance with the Australian Standard AS/NZS 4308:2008 - Procedures for specimen collection and the detection and quantification of drugs of abuse in urine.

In circumstances where an employee indicates the consumption of prescription or pharmacy drugs, the **Shire** may request further information from the medical practitioner conducting the assessment about the effects and proper usage of the prescription or pharmacy drugs being taken. The **Shire** may direct the employee to go home following the medical assessment until it can be established that they are fit to undertake their duties.

To ensure staff's compliance to this policy and met its obligations under the Occupational Safety and Health legislation the Shire may undertake compulsory random drug and/or alcohol testing of its employees at times during normal working hours.

If an employee refuses to attend a medical examination or refuses to submit to an alcohol or drug test, the employee will be immediately directed to go home. Refusal to attend a medical assessment or refusal to go home constitutes a breach of this policy and may result in disciplinary action being taken against the employee up to and including the termination of employment.

The following steps are to be taken where an employee who has submitted to a medical assessment returns a positive test result for alcohol and/or drugs:

- The employee tested and the supervisor (or respective employer) will be informed of the result;
- A disciplinary discussion will take place in accordance with the disciplinary policies and procedures of the **Shire**.

An employee who returns a positive test will be in breach of this policy. A breach of this policy may result in disciplinary action being taken against the employee up to an including the termination of employment.

Education, Training & Awareness

Employees who recognise that they have a drink or drug problem, or that they are at risk of developing one, are encouraged to come forward so that they can be assisted to get the appropriate help.

The **Shire** engages the services of an external Employee Assistance Provider who can provide the organisation's people with free and confidential counselling

Consequences of Breaching this Policy

An employee engaged by the **Shire** who breaches the provisions of this policy may face disciplinary action including possible termination of employment.

Variation to this Policy

This policy may be cancelled or varied from time to time. All the organisation's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

- Disciplinary Policy
- Grievances, Investigations, & Resolutions Procedure (where applicable)

Policy Number	7.1
Policy Version	v1
Policy Owners	Chief Executive Officer
Creation Date	22 February 2017
Next Review Due	28 February 2018.

2. The following Discrimination, Harassment and Bullying Policy be adopted as policy number 7.2:

SHIRE OF WILUNA

Discrimination, Harassment and Bullying Policy

Policy Statement

The Shire of Wiluna and its employees are committed to providing a working environment where every employee is treated equally, fairly and without prejudice. For the purposes of this policy the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Shire of Wiluna in any capacity.

Unlawful Discrimination

An employee is directly discriminated against if they are treated less favourably than another person in the same or similar circumstance, because of any one of the grounds of discrimination outlined below. Indirect discrimination can occur where a practice or requirement is imposed upon all employees; however a high proportion of employees with an attribute cannot comply with, or are affected by, that practice or requirement. The Shire of Wiluna acknowledges its responsibilities and obligations pursuant to State and Federal equal opportunity and anti-discrimination laws.

The Shire of Wiluna and its employees acknowledge they are subject to State and Federal equal opportunity and anti-discrimination legislation. The following is a non-exhaustive list of the grounds of discrimination for which it is unlawful to discriminate against an individual:

- Age;
- Family responsibility or status;

- Race or colour;
- Sex including gender identity, sexual orientation and intersex status;
- Physical or mental disability;
- Marital status;
- Political or religious conviction;
- Pregnancy;
- Criminal record;
- Breastfeeding;
- Gender history;
- Impairment;
- National extraction or social origin; and
- Trade union activity

Sexual Harassment

The *Equal Opportunity Act 1984 (WA)* and the *Sex Discrimination Act 1984 (Cth)* provide that it is unlawful to engage in sexual harassment. Sexual harassment can be defined as any unwelcome conduct of a sexual nature, such as an unwelcome sexual advance or an unwelcome request for sexual favours, in circumstances in which a reasonable person would anticipate that the person harassed would be offended, humiliated or intimidated.

Some examples of sexual harassment include, but are not limited to:

- Physical contact (touching, rubbing, patting, embracing, brushing up against etc.);
- Gestures of a sexual nature;
- Leering or staring;
- Offensive telephone calls, emails, text messages or notes;

- Sexual suggestive jokes or comments;
- Tales of sexual exploits;
- Repeated requests for a date;
- Unwelcome comments or questions about a person's sex life, appearance or dress; and
- Sexually graphic material (poster, calendars, cartoons, graffiti, messages, emails).

Bullying

Bullying is defined as repeated and unreasonable behaviour directed towards an employee or a group of employees that creates a risk to health and safety. Unreasonable behaviour amounts to behaviour that a reasonable person in the circumstances would see as unreasonable including behaviour that is victimising, humiliating, intimidating or threatening.

Bullying is also unlawful under the *Occupational Safety and Health Act 1984 (WA)* and the *Occupational Safety and Health Regulations 1996 (WA)*.

Some examples of bullying include, but are not limited to:

- Loud, abusive or offensive language or comments;
- Yelling and screaming;
- Unjustified criticism and insults;
- Unjustified threats of dismissal or other disciplinary action;
- Acts of sabotaging another's work by withholding information which is required to fulfil tasks;
- Spreading malicious rumours or misinformation;
- Inappropriate comments about an employee's appearance,

lifestyle of family;

- Deliberately excluding an employee from workplace meetings or activities;
- Hiding documents or equipment or withholding vital information required for effective work performance;
- Constantly changing targets or work guidelines;
- Overloading an employee with work and impossible deadlines;
- Setting tasks that are unreasonably below or beyond an employee's level of skill;
- Threats of assault or violence or actual violence;
- Teasing and practical jokes; and
- Isolating or ignoring an employee on a constant basis.

Where an employee makes a threat of violence or assaults another employee, the police should be called.

Reasonable Management Action

The Shire of Wiluna has a right to take reasonable management action to direct the way in which work is conducted and to give employees lawful and reasonable directions to complete work in a certain manner. Reasonable management action is not workplace bullying.

Some examples of reasonable management action include, but are not limited to:

- The establishment and regular use of performance management systems;
- The setting of reasonable performance targets and deadlines;
- Providing employees with constructive feedback or counselling to assist workers to improve their work performance or the standard of their behaviour;

- Issuing a lawful and reasonable direction to an employee to complete a work task;
- Preparing and amending a roster for employees;
- Transferring an employee to a different work location for operational reasons;
- Implementing organisational change;
- Informing an employee about inappropriate behaviour in a confidential manner; and
- Taking disciplinary action against an employee.

Other Behaviours not Considered to be Bullying

Where two or more employees have a difference of opinion and disagree on an issue, this is not usually considered to be workplace bullying. However, where conflict escalates and is repeated, it may meet the definition of workplace bullying.

Additionally bullying does not occur where bullying behaviour is a one off occurrence and if that behaviour does not create a risk to health or safety,

What are the Ways in which Bullying can Occur?

There are a variety of ways bullying behaviour can occur in the workplace such as verbally, through email or text message or via social media. Bullying can be directed at an individual employee or a group of employees, and can be carried out by one or more employees. Bullying can occur between employees, downwards from managers to employees or upwards from employees to supervisors or managers.

What to do if you think you are being Discriminated Against, Sexually Harassed or Bullied?

Refer to the Grievance Policy and Grievance Procedure for steps to take if you think you are being discriminated against, sexually harassed or bullied, or if you suspect another employee is experiencing any of those

things.

Roles & Responsibilities

To ensure the intent of this policy is realised, various roles within the Shire of Wiluna must assume certain responsibilities.

The Employer

The Shire of Wiluna will endeavour to:

- provide all workplace participants with a workplace free from discrimination, sexual harassment and bullying;
- provide and maintain safe systems of work;
- provide a fair and effective procedure to investigate and resolve complaints of sexual harassment, discrimination and bullying;
- treat all employees fairly; and
- take suitable disciplinary action against any employee who is found to have sexually harassed, discriminated, bullied or victimised another employee.

All the Organisation's Employees

Employees are required to:

- report any incidents of sexual harassment, discrimination or bullying they may see happening around them to an appropriate manager or supervisor;
- follow all policies and procedures of the Shire of Wiluna;
- ensure they do not victimise any person making a complaint of sexual harassment, discrimination or bullying; and
- treat all employees fairly and with respect.

Support

The Shire of Wiluna engages the services of an external Employee Assistance Provider who can provide employees with confidential counselling. Please see Human Resources for details of the Employee Assistance Provider.

Consequences of Breaching This Policy

Any breach of this policy, may result in disciplinary action up to and including termination of employment.

Variation to This Policy

This policy may be cancelled or varied from time to time. All the Shire of Wiluna's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

- Grievance Policy
- Grievance Procedure

<i>Policy Number</i>	7.2
<i>Policy Version</i>	v1
<i>Policy Owners</i>	Chief Executive Officer
<i>Creation Date</i>	22 February 2017
<i>Next Review Due</i>	28 February 2018

3. The following Grievances, Investigations and Resolutions Policy be adopted as policy number 7.3:

SHIRE OF WILUNA

Grievances, Investigations & Resolution Policy

Policy Statement

All employees have a right to express any genuine grievances or complaints via an impartial internal process. All employees involved in a grievance process are expected to participate in good faith. For the purposes of this policy, the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Shire of Wiluna in any capacity.

Roles

Complainant – A employee who raises a complaint about a matter regarding the workplace.

Respondent – An employee who is alleged to have acted in a manner which caused the complainant to raise a complaint.

Support Person – A Complainant and/or a Respondent may choose to bring a Support Person with them to a meeting, where practicable. The role of a Support Person is not to advocate on behalf of anyone, but to simply provide emotional support.

Witness – A person (including an employee) who is requested by the Local Government to assist the process by providing relevant information regarding the complaint.

What to do if you have a Complaint?

If an employee (Complainant) is the victim of behaviour of another employee (Respondent) which is inconsistent with the Shire’s policies,

procedures or guidelines (Policies), the Complainant should, where reasonable or practicable, first approach the Respondent for an informal discussion. If the nature of the complaint is deemed to be sufficiently serious, the complainant should contact their Manager directly.

If the inappropriate behaviour continues, the Complainant is encouraged to make a formal complaint to their direct manager. If the direct manager is the Respondent in the matter or if the employee feels uncomfortable approaching their manager, the Complainant should approach the Manager's Manager.

The employee who receives the complaint must contact the Chief Executive Officer and decide upon the most appropriate way to take the matter forward, whether it is an informal discussion with the Complainant and/or the Respondent, or the commencement of a formal investigation of the complaint.

Key Principles in the Complaint Resolution Process

The following principles are necessary for the fair investigation and resolution of a complaint:

- **Confidential** – Only the employees directly investigating or addressing the complaint will have access to the information about the complaint. The Shire of Wiluna may inform or appoint a third party to investigate or advise on the investigation. All parties involved in dealing with a complaint are required to keep the matter confidential. Information will only be placed on an employee's personal file if they are disciplined as a result of the complaint;
- **Impartial (fair/unbiased)** – Both parties will have an opportunity to put their case forward. No assumptions are made and no action will be taken until available and relevant information has been collected and considered;

- **Sensitive** – The employees who assist in responding to complaints should be specifically trained or equipped to treat all complaints sensitively and ensure the process is free of coercion or intimidation;
- **Timely** – The Shire of Wiluna aims to deal with all complaints as quickly as possible and in accordance with any legislative requirements;
- **Documented** – All complaints and investigations must be documented. In formal grievance processes, records must be kept of all documents collected and/or drafted as part of that process. For more informal processes, a file note or note in a diary may be sufficient;
- **Natural Justice** – The principles of natural justice provide that:
 - A Respondent against whom allegations are made as part of a grievance process has the right to respond to the allegations before any determination is made;
 - A Respondent against whom an allegation is made has the right to be told (where possible and appropriate) who made the allegation;
 - anyone involved in the investigation should be unbiased and declare any conflict of interest;
 - decisions must be based on objective considerations and substantiated facts; and
 - the Complainant and the Respondent have the right to have a support person present at any meetings where practicable.
- **Procedural Fairness** – The principles of procedural fairness provide that:
 - the Respondent is advised of the details (as precisely and

specifically as possible) of any allegations when reasonably practicable;

- A Respondent is entitled to receive verbal or written communication from the Shire of Wiluna of the potential consequences of given forms of conduct, as applicable to the situation;
- The Respondent is given an opportunity to respond to any allegations made against them by a Complainant;
- Any mitigating circumstances presented to the Shire of Wiluna through the grievance process are investigated and considered;
- the Respondent has the right to have an appropriate support person present during any inquiry or investigation process where practicable or necessary;
- any witnesses who can reasonably be expected to help with any inquiry or investigation process should be interviewed; and
- All interviews of witnesses are conducted separately and confidentially.

Outcome of Making a Complaint

If a complaint is substantiated, there are a number of possible outcomes. If the complaint involves a performance issue, the manager of the Respondent may commence a formal or informal performance management process with the Respondent or elect to discipline the Respondent in accordance with the Disciplinary Policy.

If the complaint involves a breach of a Policy or any other behaviour that is inconsistent with the employment relationship, the manager of the Respondent, in consultation with Human Resources, may elect to

discipline the Respondent in accordance with the Disciplinary Policy.

Vexatious or Malicious Complaints

Where a Complainant has deliberately made a vexatious or malicious complaint, that Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

Victimisation of Complainant

A Complainant must not be victimised by the Respondent or any other employee of the Shire of Wiluna for making a complaint. Anyone responsible for victimising a Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

Variation to This Policy

This policy may be cancelled or varied from time to time. All the Shire of Wiluna 's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

- Discrimination, Harassment, & Bullying Policy
- Code of Conduct
- EEO Policy

Policy Number	7.3
Policy Version	v1
Policy Owners	Chief Executive Officer
Creation Date	22 February 2017
Next Review Due	28 ebruary 2018

4. The following Grievances, Investigations and Resolutions Procedures be adopted as an addendum to policy number 7.3:

SHIRE OF WILUNA

Grievances, Investigations & Resolution Procedure

Procedure

The following procedure, based on the principles outlined in the Grievances, Investigations & Resolution Policy, is to be used in the resolution of any complaint. A complaint should be dealt with internally in the first instance where reasonable and practicable. The aim of this procedure is to resolve the complaint as quickly and confidentially as possible.

First step – Self Resolution

A Complainant should attempt to resolve the issue directly with the person(s) concerned in the first instance. The Complainant should identify the specific conduct which has caused offence, explain the impact of that conduct on them, and request that the conduct stops. In some circumstances, the Respondent may be unaware that their behaviour offends the Complainant. These actions should be taken as soon as possible.

If the Complainant is not comfortable attempting to resolve the issue directly with the Respondent, if their attempts to resolve the issue are unsuccessful or if the issue is deemed sufficiently serious, the Complainant should seek guidance from Human Resources on the options available to the Complainant. The Complainant has the choice whether to proceed with their complaint at that stage and the complaint can be withdrawn at any stage. If a complaint is withdrawn and the Shire of Wiluna deems that matter to be sufficiently serious, it may continue to investigate the complaint even if it has been withdrawn.

Informal Complaint Procedure

A complaint can be dealt with on an informal basis where:

- the allegations are not deemed sufficiently serious, for example interpersonal conflict or potentially amount to a minor breach of some Local Government policies, procedures and guidelines (Policies);
- the Complainant is reluctant to lodge a formal complaint; or
- the Complainant and the Respondent work together closely on a regular basis and the preservation of the employment relationship is paramount.

The informal complaint procedure may be approached as follows:

- The Complainant should approach their line manager to outline their concerns, the desired outcome and any ideas for resolution of the complaint.
- The Complainant's manager will explain the various options open to the Complainant for the resolution of the complaint.
- If the Complainant chooses to proceed with the complaint, the Shire can either:
 - arrange for a mediation between the Complainant and the Respondent; and/or
 - meet with the Complainant and the Respondent separately to discuss the issues and explore possible solutions; and/or
 - write to the Complainant and the Respondent to obtain further information about the complaint and to explore potential solutions.

If the matter is resolved to the satisfaction of all parties, the matter will be concluded. If the matter is not resolved, the manager will determine whether any further action is required. All meetings with the Complainant and the Respondent should be documented and any correspondence between the parties should be retained on a confidential basis by the

Shire.

Formal Complaint Procedure

A complaint should be dealt with through the formal complaint procedure where:

- it complaint involves sufficiently serious allegations, including but not limited to, sexual harassment, discrimination, criminal conduct, breaches of Local Government policies or breach of *the Local Government Act 1995 (WA)*;
- the complaint involves a particularly sensitive or personal matter; or
- a formal complaint procedure is deemed appropriate in the circumstances by the manager and Chief Executive Officer.

Submitting a Formal Complaint

A formal complaint should be made in writing and include the following information:

- the Complainant's name and contact details;
- details of the specific incident or issue being complained about;
- if the complaint is about a person(s), the identity of the Respondent/Respondents and their relationship to the Complainant;
- the names of any witnesses who were present during the specific incident or who have first-hand knowledge of the issue being complained about;
- the outcome the Complainant is seeking; and
- any action that has already been taken in an effort to resolve the issue.

Preliminary Inquiry

Before commencing a formal investigation, the relevant Manager are able to conduct a preliminary inquiry if further information about the complaint is required to determine the level of seriousness involved. The purpose of a preliminary inquiry is to:

- obtain details about the complaint and assess the seriousness of

the allegations;

- determine the level of factual dispute;
- assess whether there is sufficient evidence to proceed to a formal investigation; and
- determine whether the Shire of Wiluna should proceed with an investigation or refer the matter to an external authority. It may be appropriate to refer a matter to an external authority where the alleged conduct is potentially of a criminal nature, potentially breaches the *Local Government Act 1995* or may need to be dealt with by the Corruption and Crime Commission.

Full Investigation

If deemed necessary, the relevant Manager may require a formal investigation to be conducted. The Shire of Wiluna can elect to appoint a person from outside the Shire of Wiluna to conduct the formal investigation or an appropriate Shire of Wiluna employee may conduct the investigation (the Investigator).

The role of the Investigator is to collect information about the complaint and make findings about whether any allegations are able to be substantiated. The Investigator is responsible for ascertaining facts, reviewing documentation, interviewing parties and making a determination about whether any further action against the Respondent is warranted. The depth and scope of the investigation will depend on the nature of the complaint, however, as a general guide the following should be covered by the investigation report:

- the circumstances of any allegations made;
- a list of allegations made by the Complainant, the Respondent's response to the allegations and whether any of the allegations are substantiated;

- outline where any policies or legislation have been breached;
- evidence stemming from the complaint include any documentation such as emails; letters and signed witness statements; and
- any mitigating circumstances that have been presented through the investigation on behalf of the Respondent.

Outcome and Action

The outcome of the investigation will dictate whether any disciplinary action may be warranted. Whether any disciplinary action is required will be at the discretion of the relevant manager in consultation with Chief Executive Officer. Any disciplinary action will be taken in accordance with the Disciplinary Policy.

Substantiated Complaints and Potential Outcomes

Outlined below are some examples of actions that may be taken after a formal complaint is investigated and outcomes have been substantiated.

- apology from the Respondent to the Complainant (written or oral/verbal);
- agreement from the Respondent that the behaviour will not be repeated;
- a Respondent can be issued with a verbal or written warning;
- transfer, demotion or termination of the Respondent's employment;
- counselling of the Complainant and/or Respondent;
- implementation of a training program; or
- changes to the Shire of Wiluna's Policies.

Frivolous or Vexatious Complaint

If a complaint is found to be deliberately vexatious or malicious after an investigation, the employee making that complaint may be subject to

disciplinary action, including but not limited to, termination of employment.

Other Resources

An investigation into a complaint may require the Shire of Wiluna to utilise resources from outside the organisation to help resolve the situation, including:

- an Employee Assistance Program (EAP);
- use of an independent investigator; or
- use of an independent mediator.

Variation to this Procedure

This procedure may be amended from time to time. All the Shire of Wiluna 's employees will be notified of any variation to this policy by the normal correspondence method.

Policy Number	7.3 addendum
Policy Version	v1
Policy Owners	Chief Executive Officer
Creation Date	22 February 2017
Next Review Due	28 February 2018

5. The following Staff Recruitment Procedures be adopted as policy number 7.4:

Employment with the Shire

The purpose of this document is to explain how the CEO who is the employer of staff for the Shire, will determine the suitability of potential candidates for employment. The following procedures have been introduced to encourage openness and fairness to the Shire's recruitment practices.

1. Selection Criteria

Each position description will contain the list of skills, knowledge and personal attributes that will be the basis on which the Shire will select a successful candidate.

Although the selection criteria is job specific there will be standardised criteria that will be included in all position descriptions, see below for details:

a) Mandatory Standard Conditions

1. National Police Clearance,
2. Medical Certificate,
3. 'C' Class WA Drivers Licence (or equivalent),
4. Ability to work in both in a team environment and unsupervised,
5. Developed interpersonal skills,
6. Ability to support and embrace the Shire's cultural values,
7. Process a positive 'can do' attitude
8. Knowledge of safe work practices and the willingness to comply with the Shire's OSH policies and procedures,

b) Job Specific Conditions

1. Working with children check,
2. Ability to comply with the Shire's Record Keeping Plan,
3. Ability to take direction,
4. Appropriate Class of WA Drivers Licence,
5. Other requirements the CEO believes to be necessary to efficiently and effectively undertake the duties of the position.

Candidates must address, in writing each selection criteria item that is contained in the position's position description. Failure to comply with this requirement will likely resulting in the candidate being excluded from further consideration of their application.

2. Resume / Curriculum Vitae (CV)

An updated Resume must also be included with a candidate's application. The Resume should include the following items:

- Brief work history,
- At least two recent work related referees,
- Contact details, and
- Any other information that will support the candidate's suitability for the position.

3. Covering letter

A covering letter should be included with any application. The purpose of the letter is to give a brief overview of the candidate's suitability for the position. The letter should also include why the candidate is applying for the position.

4. Job Vacancy Awareness/Advertising

To ensure the Shire gives an equal and fair opportunity to all potential candidates the following procedures will be used to promote vacant positions to the general community:

- Permanent positions/appointments will generally require public advertising to the general public. However, the Shire may still appoint permanent staff to another position to encourage multiskilling and career development.
- Appointments to Casual and/or Acting positions do not require prior advertising.
- Advertising will generally be displayed in the following locations:
 - Notice Boards,
 - Shire's Website,
 - Monthly Newsletter, and
 - The West Australian newspaper (when required).

5. Work Environment

The Shire fully supports the following concepts and legislative requirements:

- Equal Opportunities,
- Occupational Safety and Health (OSH),
- Providing a Safe and Supportive work environment with positive Cultural Values.

All current and future employees of the Shire are also expected to adhere to the concepts and legislation of the above items.

Cultural Values

All employees are expected to work within the values and display the following behaviours.

Respect: Treat others with consideration and courtesy. Encourage and acknowledge effort and initiative. Believe in the ability of others. Recognise and encourage diversity.

Openness: Share information and ideas. Listen and provide feedback. Only talk positively about others. Take responsibility for own actions.

Leadership: Involve staff in decision-making. Communicate plans and objectives. Encourage learning and personal development. Lead by example.

Excellence: Strive to learn. Actively seek and evaluate new ways of doing things. Encourage awareness of our Stakeholders. Actively support a team environment.

All current and future employees are expected to adhere to the above Values.

6. Local Employment Opportunities

The Shire acknowledges that there is a need to support its local community with assisting residents to become job ready. However, it is not possible to simply appoint untrained

and/or inexperienced workers to specialised and/or professional positions. There will always be a need for the Shire to recruit staff from around the State to fill vacancies.

The Shire needs to also consider its capacity to support workers who are not currently job ready, due to its limited resources. As a general rule, the Shire will focus on the recruitment of job ready employees. However, the Shire will endeavour to provide assistance whenever possible, in support of local residents with their endeavours to become job ready.

7. Canvassing of Councillors

Any candidate who has been found to have actively canvassed Councillors to gain employment with the Shire will be automatically disqualified from consideration for employment.

- Section 5.41(g) of the Local Government Act establishes that the CEO has sole responsibility for employment matters, it is not the function of the Council or Councillors:

5.41. Functions of CEO

The CEO's functions are to:

- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);
- In terms of the Councillors apparent attempt to influence the recruitment process, Regulations 7, 9 and 10 of the Rules of Conduct Regulations are likely to apply; a breach of these Rules may result in a minor breach complaint to the Local Government Standards Panel. The Rules are:
 - Regulation 7 – Securing personal advantage or disadvantaging others
 - Regulation 9 – Prohibition against involvement in administration
 - Regulation 10 – Relations with Local Government employees

The purpose for disqualifying any candidate who canvasses Councillors is to discourage this practice and therefore ensure the Shire's recruitment practice is fair and open to all, as well as ensuring Councillors are not exposed to any potential risks associated with non-compliance of the Local Government Act 1995 and associated regulations.

8. Selection process (Full-Time or Part-Time Employees)

Below is the basic steps that the Shire will undertake in a publicly advertised selection process:

- a) Advertising the vacancy,
- b) Evaluation of applications after advertising period has closed,
- c) Select suitable candidates for interview,
- d) Conduct interviews,
- e) Contact referees of the preferred candidate, and
- f) Offer the position to the preferred candidate after reference checks.

The above procedure may not apply if the CEO believes he/she has already a suitable candidate who is currently working for the Shire. This is to promote a working environment that is encouraging and supportive of career development and progression.

When a Casual, Acting or otherwise temporary employee has already gone through a previous publicly advertised selection process (see above), and the CEO believes they would be a suitable candidate for a full time or part time position, then they may be appointed to a full or part time position without following the above selection process.

- 6. That all previous policies and/or procedures dealing with the same subject matter as the policies and procedures adopted above be hereby rescinded.**

CARRIED 4/0

Resolution 028/17

Richard Boffey from Blackham Resources entered the meeting at 2.03pm

10.2.7. Response to WALGA – Plastic Bag Bans

File:	ADM 0085
Reporting Officer:	Warren Olsen – Acting Deputy Chief Executive Officer
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to propose a response to the Western Australian Local Government Association (WALGA) in relation to its letter seeking feedback in regard to plastic bag bans.

Background

On 11 October 2016 the chairperson of the Municipal Waste Advisory Council, Cr Michael Aspinall, wrote to all WA local governments seeking responses to the following questions:

1. Is plastic pollution and litter an issue for your local government? Why/why not?
2. What actions is your local government taking to address littering and prevent plastic entering the environment (e.g. provision of public way spends, gross pollutant traps, facilitating Adopt a Spot projects)?
3. Does your Council support a state-wide plastic bag ban?
4. Would your Council like to introduce a Local Law to ban plastic bags?

The letter requested answers to these questions (and any other comments) by 23 November 2016. However, the deadline for this feedback has now been extended to 30 March 2017.

The Executive Manager Technical Services raised this matter at the Council briefing forum held on 8 February 2017. The Councillors present thereat did not express clear views one way or the other, so this report canvasses some of the issues.

Comment

The answers to the first two questions should be relatively straight forward:

- Yes, plastic pollution and litter is an issue for all local government areas. This is mainly because plastic bags:
 - when empty are so light that they are easily borne by wind and water
 - do not degrade as quickly as other types of bags (e.g. paper bags).
- However, plastic pollution and litter is somewhat less of an issue for inland local governments than for local governments that have coastlines and waterways (because we only have to deal with wind-borne plastic litter).
- The Shire of Wiluna's main defence against plastic pollution and litter is the provision of MGBs (ie. Wheelie bins) to all town residences and businesses, with twice-weekly garbage collections.
- We do not have any Gross Pollutant Traps.

The third and fourth questions are somewhat more difficult to answer. The answers will depend in part on practical considerations; but they will also depend at least partly philosophical views on whether more laws will be effective or desirable and, if so, whether those laws should be imposed by the State or by local governments on an individual basis in response to their circumstances and the demands of their communities.

The present writer is old enough to remember growing up before the advent of cheap plastic bags, and has also had recent experience of shopping in local government areas where plastic shopping bags are banned. Some of the pros and cons of plastic shopping bags bans are set out in the following table:

Plastic Shopping Bag Bans	
Pros	Cons
By reducing the number of plastic shopping bags given out by local businesses, it is hoped to reduce the volume of plastic bags inappropriately disposed into our environment.	Because the bans only apply to shopping bags and not to other types of plastic bags such as “barrier bags” (ie. The smaller bags typically used in the Fruit and Veg section of supermarkets), bans will never eliminate plastic pollution to the extent that we enjoyed before the advent of plastic bags. If improperly disposed of, barrier bags and other plastic bags pose at least as big a threat to the environment as shopping bags. Only a ban on <u>all</u> plastic bags would really be effective.
People could use cloth or string shopping bags, as our mothers and grandmothers did in the days before plastics.	Plastic shopping bags have handles, so it is possible to carry 8 or 10 of them at a time. Where they have been banned, shops typically use brown paper bags without handles. A person can really only carry two of those (one in each arm). Of course, you could push a shopping cart with 8 or 10 brown paper bags to your car, but that is no solution for people who don't have cars.
Bags containing rubbish are usually too heavy to be a wind-borne or water-borne problem.	Many people reuse plastic shopping bags as rubbish bags. Where plastic shopping bags have been banned, they typically have to purchase plastic garbage bags. So they have really just substituted one type of plastic bag for another.

Turning to the question of whether a plastic bag ban (if supported) would be better imposed at the state level or at the local level, it is observed that:

- State legislation is often less effective than it could be, because the state is more exposed to pressure from vested interests.
- State legislation often imposes unwanted obligations and costs on local governments.
- State legislation invariably takes a “one size fits all” approach.

On the other hand, although local laws can be better tailored to the needs of individual communities:

- The Local Government Act requires that they be reviewed every eight years, which is time-consuming and expensive; and

- In any case, local laws can be disallowed by the Joint Standing Committee on Delegated Legislation.

Consultation

CEO

Executive Manager Technical Services

Statutory Environment

The provisions relating to local laws are set out in Part 3 Division 2 of the Local Government Act 1995.

In addition to the provisions set out in the Act, there is also a regulation that requires that all local laws (after they have been made) be submitted to the Joint Standing Committee on Delegated Legislation. If the Committee does not like the local law or any part of it, it can require the local government to amend the local law to the Committee's satisfaction or it can disallow the local law in its entirety.

Section 3.9 of the Act provides for the publication of "Model Local Laws". Local governments can then make their own local laws by reference to the relevant Model Local Law, with or without variations. Because the Model Local Laws have presumably passed muster with the Joint Standing Committee on Delegated Legislation, the chance of the local law being disallowed is significantly reduced. However, the Committee could still disallow such a local law if it did not like one or more of the local variations.

Given the general repugnance of state-imposed state-wide solutions being imposed on local governments, a preferable course may be for WALGA to prepare and to advocate for the publication of a model local law for banning plastic bags, and then let individual local governments adopt the model local law (with or without variations), or not.

Policy Implications

Nil

Financial Implications

There are no financial implications involved in responding to WALGA's request for feedback on this issue.

The financial implications of either a State-wide plastic bag ban a local law to ban plastic bags have not been assessed.

Strategic Implications

Not identified.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision**Item 10.2.7.****MOVED CR QUADRIO****SECONDED CR THOMAS****That feedback be sent to WALGA advising as follows:**

- 1. All local governments are affected by plastic pollution and litter, but that the Shire of Wiluna is less affected than some other local governments because we do not have a coastline or waterways.**
- 2. The Shire of Wiluna's main defence against plastic pollution and litter is the provision of MGBs to all town residences and businesses, with twice-weekly garbage collections. We do not have any Gross Pollutant Traps.**
- 3. The Council has not previously given any consideration to plastic bag bans, as there has been no community demand for such a ban.**
- 4. Publication of a Model Local Law to ban plastic bags would probably be preferable to a state imposed ban, as it would allow individual local governments to adopt it or not with such variations as suited their communities.**

CARRIED 4/0**Resolution 029/17****10.2.8. Review of Regional Price Preference Policy**

File:	ADM 0208
Reporting Officer:	Warren Olsen – Acting Deputy CEO
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to seek approval to advertise a new draft Regional Price Preference Policy and seek public submissions

Background

We are currently reviewing all the Shire's policies and procedures in respect of procurement.

It is intended, once we have new drafts of all the relevant policies and procedures, to present them to the Council as a comprehensive package.

However, the Local Government (Functions and General) Regulations 1996 require that Regional Price Preference policies be subject to state wide notice and a minimum period of 4 weeks for public submissions. So the purpose for bringing this report forward at this time is so that we can initiate the public notice and submission process with a view to presenting the amended Regional Price Preference Policy for adoption at the same time as the other policies and procedures related to procurement.

Comment

The Shire's current Regional Price Preference Policy was adopted in May 2015 after completion of the statutory advertising and submission process.

However, we have discovered that there is a small non-compliance with the policy as it provides for a 10% discount for building construction works, whereas some regulation 24D (1) (b) provides that the maximum discount is to be 5% (except as qualified by subparagraph (c)).

The present writer is of the view that the current policy should therefore be amended to reflect the provisions of the regulations.

2 other changes are proposed:

- to extend a sentence to provide that the local government may decide not to apply the Regional Price Preference Policy to a particular tender, as provided for by Regulation 24D;
- to insert the table at the end of the policy that previously was included in the Shire's Purchasing Policy.

It is considered that the table more correctly belongs in this policy than in the purchasing policy. In addition, a new draft Purchasing Policy has been prepared based on the WALGA template, and the new draft consequently does not include the table.

For easy identification of the proposed changes to the current Regional Price Preference Policy they have been highlighted in the copy of the proposed policy which is attached to this agenda as an appendix.

Consultation

CEO

Statutory Environment

Part 4A of the Local Government (Functions and General) Regulations 1996 applies.

Subregulation 24D (1) specifies the maximum discounts that can be allowed in a Regional Price Preference Policy, as follows:

- (a) up to 10% — where the contract is for goods or services, up to a maximum price reduction of \$50 000; or
- (b) up to 5% — where the contract is for construction (building) services, up to a maximum price reduction of \$50 000; or
- (c) up to 10% — where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500 000, if the local government is seeking tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the local government.

Subregulation 24D (2) provides that the discounts can only be applied to that proportion of supply that is sourced within the region.

Regulation 24E requires that, before adopting a Regional Price Preference Policy, a local government must:

- prepare a draft Regional Price Preference Policy
- give state wide public notice of its intention to adopt the draft Regional Price Preference Policy
- invite public submissions with regard to the draft Regional Price Preference Policy, allowing a period of not less than 4 weeks for submissions to be received.

Subregulation 24G provides that a local government may determine that a Regional Price Preference Policy will not apply to a particular tender, but that the policy will otherwise apply to all tenders.

Policy Implications

It is proposed, after inviting and considering public submissions on the matter, to amend the current Regional Price Preference Policy to comply with the relevant regulations.

Financial Implications

The cost of publicly notifying the Council's intention to adopt a new policy can be easily accommodated with in the administrative budget.

Strategic Implications

Nil.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 10.2.8.

MOVED CR WARD

SECONDED CR PETERSON

That the CEO be authorised to publicly notify the Council's intention to adopt a new Regional Price Preference Policy based on the draft attached hereto, and to invite public submissions in accordance with the requirements of the Local Government (Functions and General) Regulations 1996.

CARRIED 4/0

Resolution 030/17

10.3. Principal Environmental Health Officer and Building Surveyor

Nil

10.4. Executive Manager of Corporate Services Reports

10.4.1. Financial Report – December 2016 and January 2017 & Accounts Paid by Authority – January 2017

File	ADM 0071
Reporting Officer:	Glenn Deocampo, Executive Manager Corporate Services
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

Presentation of the Financial Reports for the period ending 31 December 2016 and 31 January 2017, and accounts paid in by authority for the month of January 2017.

Background

Section 6.4 of the Local Government Act 1995 requires the CEO to prepare monthly/quarterly financial reports in accordance with the provisions of regulation 34 and 35 of the Local Government Act (Financial Management) Regulations 1996.

The financial reports, including the Statement of Financial Activity, for the period ending 31st December 2016 and 31st January 2017, and the list of accounts paid in January 2017 is listed as Appendix 10.4.1 (green pages).

Comment

The net current asset as at 31 December 2016 is \$9,745,067 and 31st January 2017 is \$9,285,871. The Statement of Financial Activity and Net Current Asset reports details the composition of this surplus.

A report for variances between budgeted and actual expenditure including the required material variances is included in the monthly financial statements.

Consultation

Nil

Statutory Environment

Local Government Financial Management Regulations 1996 – Regulations 34-35.

Voting Requirement SIMPLE MAJORITY

Officer Recommendation & Council Decision**Item 10.4.1.****MOVED CR THOMAS****SECONDED CR PETERSON****That:**

- 1 The Financial Reports, including the Statement of Financial Activity, for the period ending 31 December 2016, and 31 January 2017 be received.**
- 2 Council receives the list of accounts paid by authority for January 2017, \$437,077.20.**

CARRIED 4/0**Resolution 031/17****10.4.2. Financial Investment Report**

File	ADM 0071
Reporting Officer:	Glenn Deocampo, Executive Manager Corporate Services
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

Information to Council regarding the current investments – January 2017

Background

The Council policy no. 2.20 - Financial Investment Policy requires that monthly report is to be presented to “Council detailing the performance of all investments”. Further, it requires that investment register is to be maintained.

The current investments of both reserves and municipal funds are presented as Appendix 10.4.2. (blue page).

Comment

Municipal Funds: The funds are currently deposited in “call deposit” and fixed term accounts. Both types of deposits yield higher interest than the normal checking account.

A total of \$4,319,584.19 fund was reinvested with NAB-Curve Securities in a fixed term, 90 days, due to mature on 27 February 2017 and the expected interest earnings at maturity is \$28,225.23. This fund includes the Asset Replacement reserve, \$3,217,298.78 and Municipal Funds, \$1,102,285.41

Reserve Funds: The reserve funds comprised of the following:

Asset Replacement Reserve	\$3,217,298.78
Leave Reserve	\$ 74,062.93

Computer Reserve	\$ 102,489.93
Airport Reserve	\$1,101,653.97
Wiluna Tele centre	\$ 16,100.49

The Leave Reserve, Computer Reserve, Airport Reserve and Wiluna Tele centre reserve funds totalling to \$1,294,307.32 were invested in NAB, 90 days, due to mature on 8 March 2017, and expected earnings at maturity of \$8,297.76

The call account balance as at 31 January 2017 is \$6,056,967.51.

All investments are done in compliance with the policy.

Consultation

Chief Executive Officer

Statutory Environment

Nil

Policy Implications

In compliance with Policy No. 2.20 - Financial Investments Policy

Financial Implications

Interest earned from investments is an income for the Council.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management all underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation & Council Decision

Item 10.4.2.

MOVED CR THOMAS

SECONDED CR WARD

That information in this report is received.

CARRIED 4/0

Resolution 032/17

10.3.3. Amendment to Fees & Charges

File:	ADM 0111
Reporting Officer:	Katrina Boylan, Senior Administration Officer
Authorising Officer:	Glenn Deocampo, Executive Manager Corporate Services
Date of Report:	15 February 2017
Disclosure of Interest:	Nil

Purpose

Council to consider an amendment to the 2016/17 Fees & Charges, setting a fee/charge for the use of Shire's housing facilities for those individuals/agencies who are not directly engaged by the Shire to provide work or service.

Background

The *Shire of Wiluna Policy 2.19 Use of Shire Accommodation* states the following:

- "4.1 *Use of Accommodation*
Shire accommodation, where available, is allowed to be used by contractors or consultants who are directly engaged by the Shire of Wiluna to provide a direct work or service to the Shire of Wiluna."

In the past it has been a common Shire practice to allow other government agencies to utilise our housing stock due to non-availability of suitable accommodation in Wiluna free of charge.

Comment

A rental fee for housing was not considered in the list of adopted fees and charges for financial year 2016/17. After consultation it was decided that \$100/night fee be charged for the use of a Shire house.

Consultation

Acting Chief Executive Officer
Executive Manager Corporate Services

Statutory Environment

Local Government Act 1995 (Set advertising time of 30 days)

Policy Implications

Shire Policy 2.19

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements ABSOLUTE MAJORITY

<i>Officer Recommendation</i>

That Council approve an amendment to the 2016/2017 Fees and Charges, a charge of \$100 per nightly for the use of a Shire's housing facilities for those individuals/ agencies not directly engaged by the Shire to provide work or services.

<i>Council Decision</i>	<i>Item 10.4.3.</i>
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MOVED CR WARD	SECONDED CR THOMAS
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<p>That Council approve an amendment to the 2016/2017 Fees and Charges, a charge of \$200 per nightly for the use of a Shire's housing facilities for those individuals/ agencies not directly engaged by the Shire to provide work or services.</p>
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<u>CARRIED 4/0 by Absolute Majority</u>	Resolution 033/17
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Reason for change: Council felt the charge should be higher so as to appear not to be undercutting local businesses.

10.5. Executive Manager Economic and Community Development
Nil

10.6. Executive Manager Engineering & Development Services

10.6.1. Budget Amendment – Re-Sheeting of U1/30 Scotia St Roof

File:	ADM 0314
Reporting Officer:	Kavoa Dakunimata – Assets Infrastructure Officer
Authorising Officer	Louka Shopov - Executive Manager of Engineering and Development Services
Date of Report:	15 February 2017

Purpose

Council is being asked to consider a budget amendment to allow for the purchase and installation of re-sheeting materials for U1/30 Scotia St roof.

Background

The existing roof on U1/30 Scotia St building urgently requires replacing to prevent further damage both internal and external which will cost more if left unattended.

Comment

The roof sheets have reached the end of their useful life which causes leakage into the internal part of the building whenever it rains heavily. The rear end of the house

roof sheets have started to detach themselves from the building which also makes it unsafe for accommodation.

The benefit of undertaking these works now will be a cost saving in the long run and funds for this project can be reallocated from planned Works on Unit 2,3 which was under budget and works on Unit 5 which was postponed.

Consultation

- Council Forum (February)
- Colin Bastow, Acting CEO
- Colin Lockhart, Builder

Statutory Environment

Local Government Act 1995 - Section 6.8. Expenditure from municipal fund not included in annual budget.

Policy Implications

Nil

Financial Implications

Is estimate the resheeting works will cost \$13,000 and this can be funded from cost saving and delaying other planned works.

Strategic Implications

Leading Wiluna – A strong, capable and well trained workforce and Council operating in a supportive and culturally sensitive work environment.

Voting Requirements ABSOLUTE MAJORITY

Officer Recommendation & Council Decision

Item 10.6.1.

MOVED CR THOMAS

SECONDED CR PETERSON

That Council

Amend the Shire's 2016/17 Budget as follows:

1. **Remove Unit 2, 30 Scotia Street (\$3,000) drapes, Unit 3, 30 Scotia Street (\$3,000) drapes and Unit 5, 30 Scotia Street (\$7,000) flooring**
2. **Add resheeting of the roof (\$13,000) at Unit 1, 30 Scotia Street.**

CARRIED 4/0 by Absolute Majority

Resolution 034/17

10.7 Committee Reports**10.7.1. Audit Committee Meeting Minutes**

Minutes of the Audit Committee Meeting held on 25 January 2017 are attached as Appendix 10.7.1. (grey pages).

Officer Recommendation & Council Decision***Item 10.7.1.*****MOVED CR PETERSON****SECONDED CR WARD**

That Council approve the Minutes of the Audit Committee Meeting held on 25 January 2017.

CARRIED 4/0**Resolution 035/17****11. Elected Members Motion of Which Previous Notice Has Been Given**

Nil

12. Urgent Business Approved by the Person Presiding or by Decision of Council***Officer Recommendation*****MOVED CR WARD****SECONDED CR PETERSON**

That the following late item be accepted by the meeting for consideration in order to adopt:-

Item 12.1 Budget Amendment – Purchase & Installation of Aircon for U7/30 Scotia Street

CARRIED 4/0**Resolution 036/17**

The Acting CEO declared a financial interest and left the meeting at 2.22pm and returned at 2.25pm.

12.1. Budget Amendment – Purchase & Installation of Aircon for U7/30 Scotia Street

File:	ADM 0341
Reporting Officer:	Kavoa Dakunimata – Assets Infrastructure Officer
Authorising Officer	Louka Shopov – Executive Manager of Engineering & Development Services
Date of Report:	22 February 2017
Disclosure of Interest:	Nil

Purpose

Council is being asked to consider a budget amendment to allow for the purchase and installation of 5kw split system air conditioner for U7/30 Scotia St main bedroom.

Background

The existing air conditioner in U7/30 Scotia St building is an evaporative system is no longer a cost effective method of cooling or heating the house.

Comment

This evaporative system has been in Unit 7 since 2006 and has broken down on numerous occasions and there is no control on cooling or heating the house.

Funds for this project can be reallocated from planned Works on Unit 60A and 60B Scotia St which was originally budgeted for the purchase of new furniture which will not be necessary as the units are already furnished.

Consultation

- Colin Bastow, Acting CEO
- Jim Quadrio, Shire President

Statutory Environment

Local Government Act 1995 - Section 6.8. Expenditure from municipal fund not included in annual budget.

Policy Implications

Nil

Financial Implications

Budget reallocation.

Strategic Implications

Leading Wiluna – A strong, capable and well trained workforce and Council operating in a supportive and culturally sensitive work environment.

Voting Requirements ABSOLUTE MAJORITY

Officer Recommendation & Council Decision

Item 12.1.

MOVED CR THOMAS

SECONDED CR WARD

That Council

Amend the Shire's 2016/17 Budget as follows:

- 1. Reallocate funds from Unit 60A and 60B Scotia St furnishing to fit new air con to Unit 7/30 Scotia St.**

CARRIED 4/0 by Absolute Majority

Resolution 037/17

13. Matters Behind Closed Doors

Nil

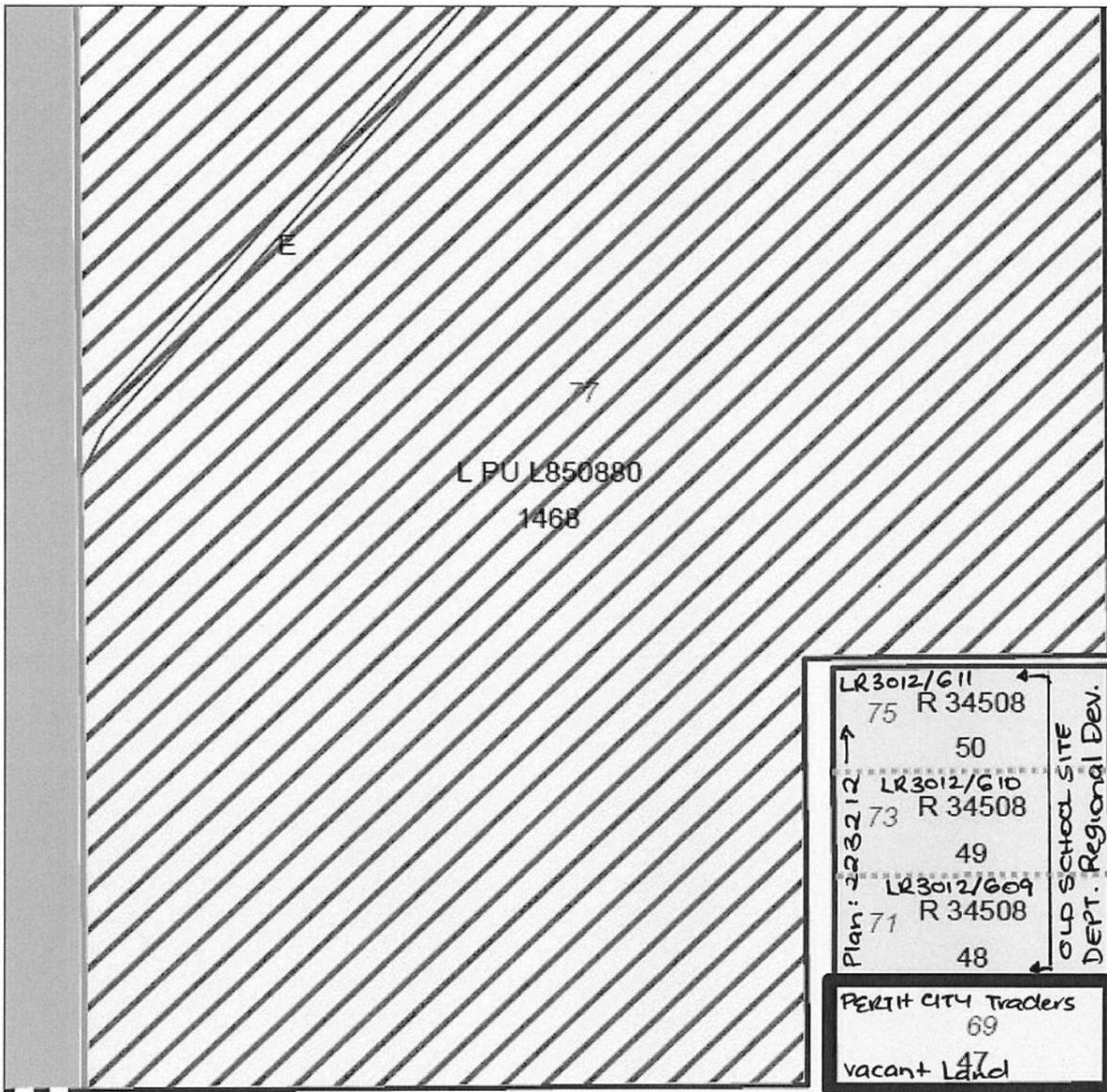
14. There being no further business the Chairperson closed the meeting at 2.25pm.

These minutes were confirmed at the Ordinary Meeting of Council on the 22 March 2017

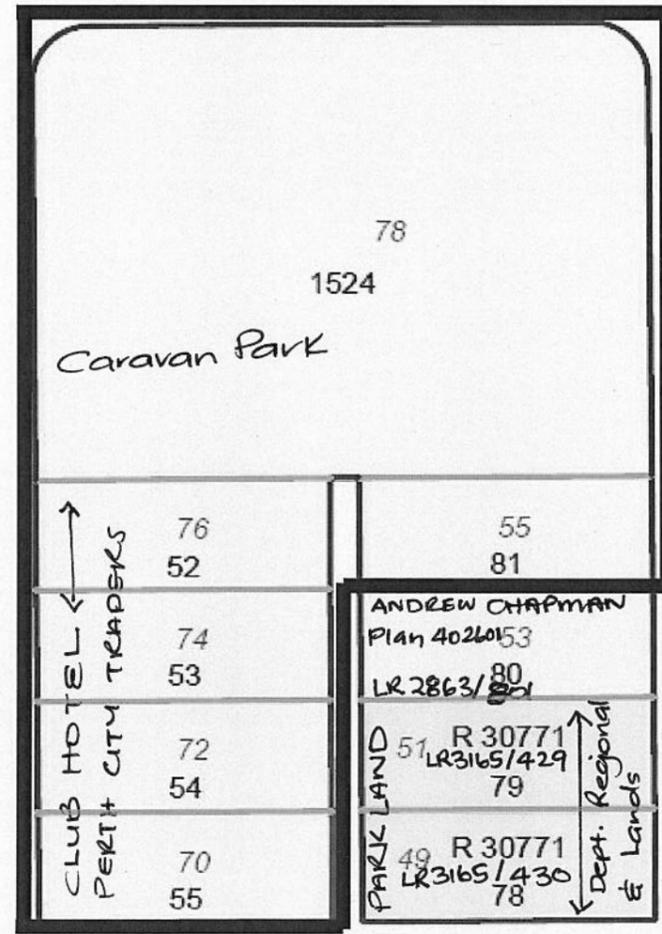
Signed _____

(Presiding Person at the meeting of which the minutes were confirmed.)

Date: _____

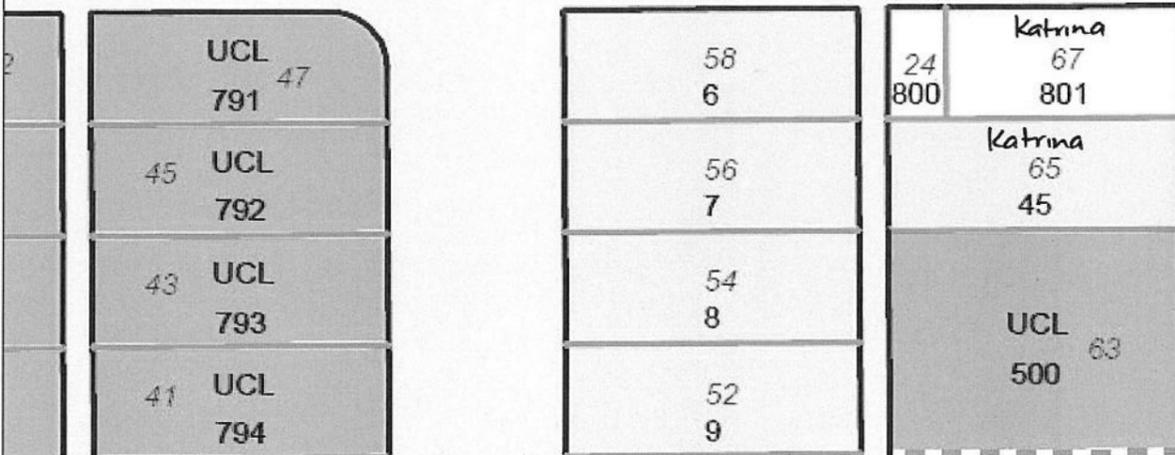


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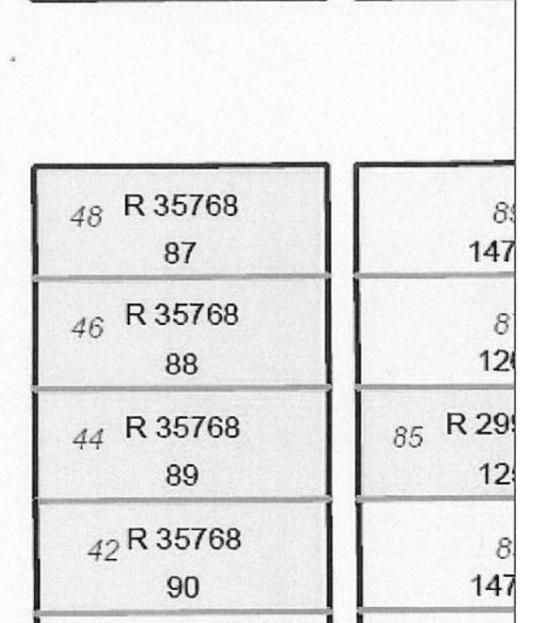
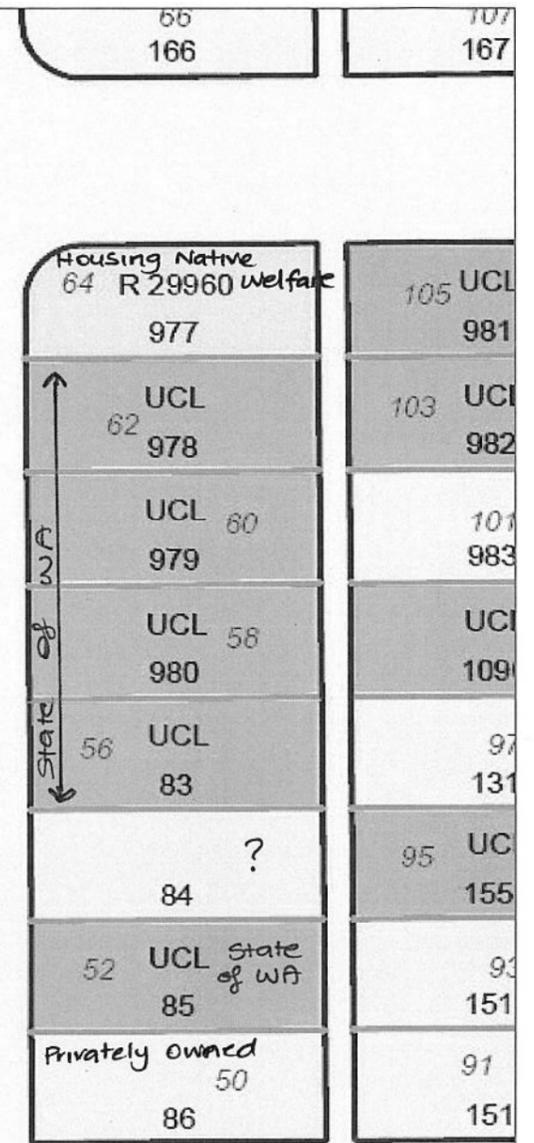
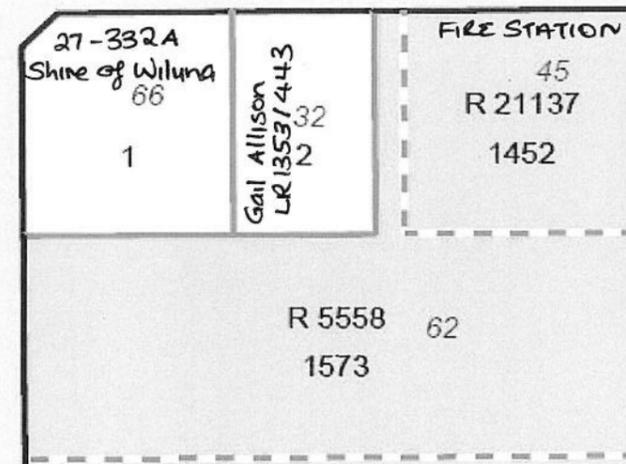


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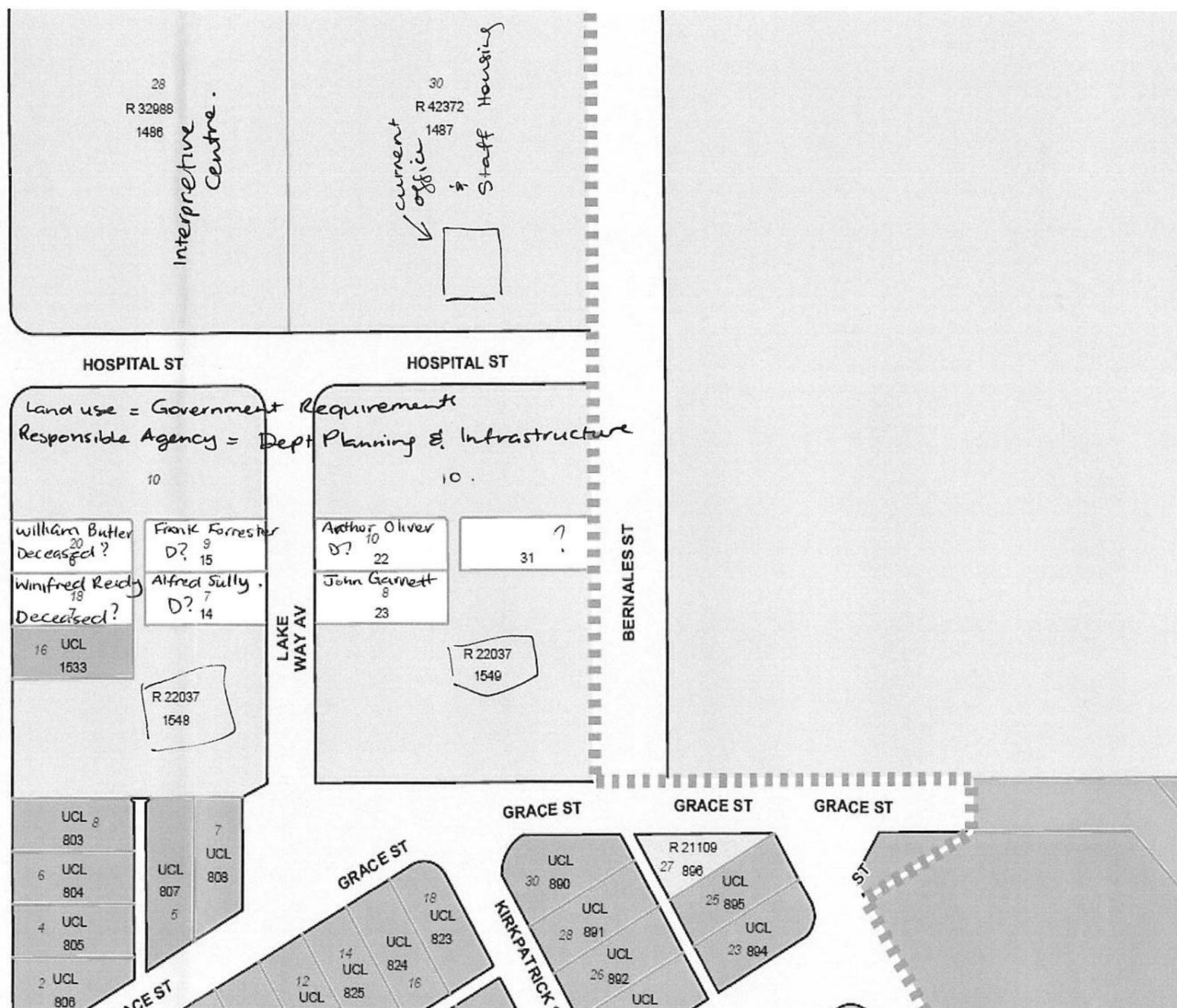
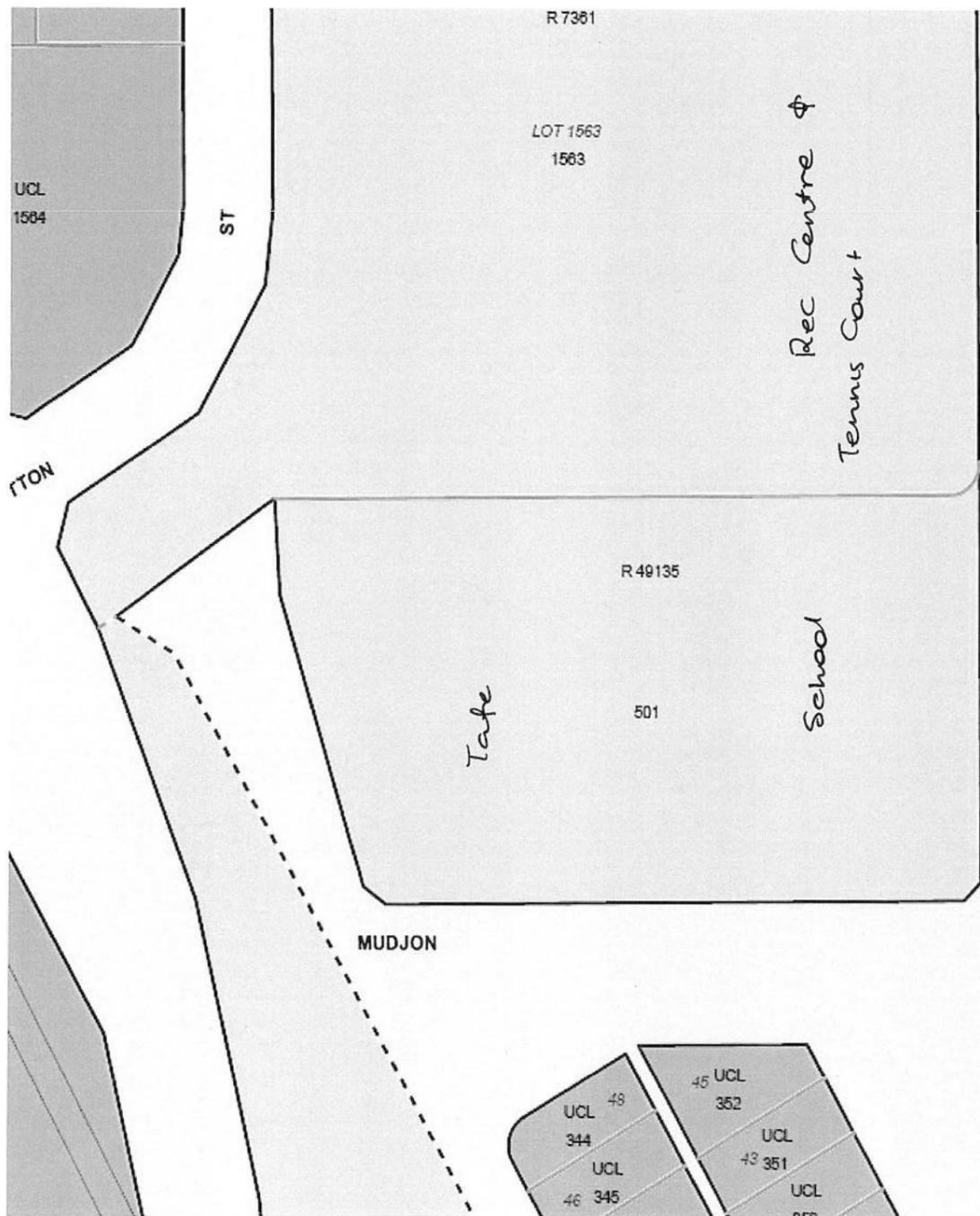
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4



Shire of Wiluna Policy Manual

POLICY: REGIONAL PRICE PREFERENCE

POLICY NO: 2.7

SECTION: ADMINISTRATION AND FINANCE

COUNCIL MEETING HELD & ADOPTED:

DATE TO BE REVIEWED:

1 OBJECTIVE

To promote, support and develop local industry within the Shire of Wiluna by giving preferential consideration to regional suppliers in the procurement of goods and/or services through the tender process.

1.1 Definitions

In this policy the following words have the following meanings:

Local Industry is a business within the Shire of Wiluna which conforms to the definition of a 'regional tenderer' under the Local Government (Functions and General) Regulations 1996.

Price Preference is defined as the willingness to pay a higher price for the procurement of goods and/or services that are supplied by a 'regional tenderer'.

Regional Tenderer is a supplier that has been operating a business continuously out of premises within the Shire of Wiluna for at least six (6) months and submits a tender for the supply of goods and/or services.

Region is the area/district within the Shire of Wiluna municipal boundary.

2 PRINCIPLES

The Shire of Wiluna will encourage local industry to do business with the Shire of Wiluna through the adoption of a regional price preference advantage, in conjunction with standard tender considerations. The price preference will apply to the provision of all goods and/or services via tender, with a regional component, unless the local government decides pursuant to Regulation 24G that the policy will not apply to a particular tender.

2.1 Local Preference

A preference will be given to a regional tenderer by assessing the tender submission as if the price bids were as prescribed below:

- a) Goods and/or services reduced by 10%, up to a maximum price reduction of \$50,000;
- b) Construction (building) reduced by 5%, up to a maximum price reduction \$50,000; or
- c) Goods and/or services (including construction (building) services) up to 10% — where the contract is for goods or services, up to a maximum price reduction of \$500 000, if the local government is seeking tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the local government.

Shire of Wiluna Policy Manual

2.2 Local Regional Content

The goods and/or services identified in a tender submitted by a regional tenderer may be:

- a) wholly supplied from regional sources; or
- b) partly supplied from regional sources and partly from non-regional sources,

however, only those goods and/or services identified in the tender as being from regional sources can be included in the discounted calculations.

2.3 Competitive Purchasing

Whilst price is a competitive consideration in the provision of goods and/or services via tender, it is only one aspect of the tender evaluation process. Value for money principles and best allocation of resources as discussed within Shire of Wiluna Policy 2.6 Purchase of Goods and Services will be employed by assessing the price component in conjunction with the tender selection criteria and requirements.

The tender that is determined to be overall both cost effective and advantageous to the Shire of Wiluna will be the most likely to be accepted. However, the lowest or any tender is not will not necessarily be accepted.

Shire of Wiluna Policy 2.6 Purchase of Good and Services applies for the procurement of goods and/or services outside of the tender process.

Shire of Wiluna Policy Manual

Category of Goods, Services or Infrastructure works	Performance criteria and standards to be assessed	Local Content percentage required	Percentage by which local procurement cannot exceed total cost of procurement from outside the Shire	Comments
Perishable purchases including but not limited to catering, food, milk and such items	Nil – although suitable/appropriate items that represent value for money are to be acquired	N/A	Nil	RPP does not apply as these goods will generally be purchased locally. In the event that more than one local supplier can supply and prices are comparable, the Shire will ensure purchases are made through all suppliers where possible
Bulk fuel purchases over 5000 litres	Available to supply both the required quantity and quality, but the required time, all as specified by the Shire	N/A	0.5%	Nil
General minor purchases – including but not limited to non-perishable food stuffs, office paper, stationery, cleaning chemicals, printing requirements, minor household items, general office supplies and so on.	Available to supply both the required quantity and quality, but the required time, all as specified by the Shire. Historical performance on past contracts/purchase arrangements	N/A	10%	Nil

Shire of Wiluna Policy Manual

<p>Office equipment(major), IT hardware and furniture/fittings</p>	<p>Available to supply both the required quantity and quality, but the required time, all as specified by the Shire.</p> <p>Servicing and/or support for items purchased locally</p> <p>Historical performance on past contracts/purchase arrangements</p>	<p>MUST be able to be supplied, serviced and supported locally</p>	<p>10%</p>	<p>If equipment that can be procured locally CANNOT be supported and/or serviced locally, then the RPP will not be applied</p>
<p>Infrastructure works including construction (building)</p>	<p>Available to supply both the required quantity and quality, but the required time, all as specified by the Shire.</p> <p>Historical performance on past contracts/purchase arrangements</p>	<p>50%</p>	<p>Value of works (exc. GST):</p> <p>Up to \$100,000 = 5% or \$10,000, whichever is the lesser.</p> <p>\$100,001 to \$760,000 = 5% or \$38,000, whichever is the lesser.</p> <p>\$760,001 upwards = 5% or \$50,000, whichever is the lesser.</p>	

SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 31 December 2016 of \$9,745,067.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Glenn B Deocampo

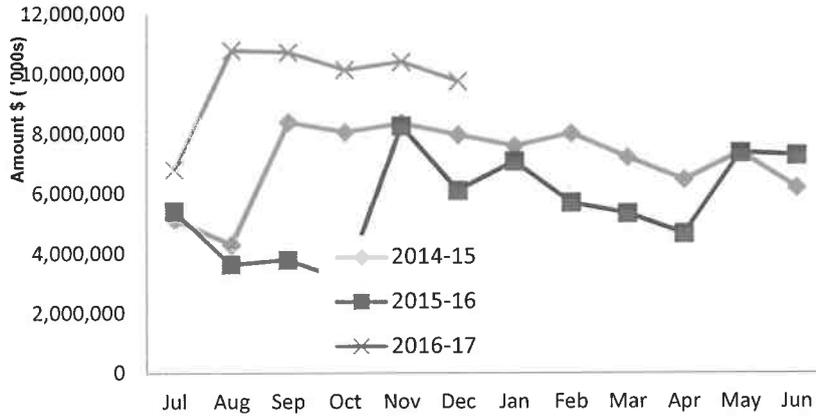
Reviewed by:

Date prepared: 01 February 2017

SHIRE OF WILUNA

Monthly Summary Information
For the Period Ended 31 December 2016

Liquidity Over the Year (Refer Note 3)



Cash and Cash Equivalents

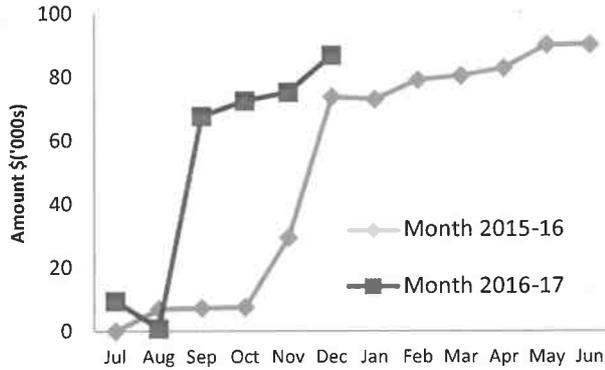
as at period end

Unrestricted	\$ 9,400,907
Restricted	\$ 4,511,606
	<u>\$ 13,912,513</u>

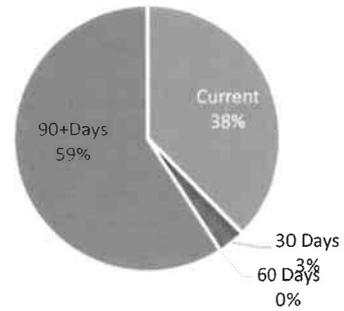
Receivables

Rates	\$ 545,303
Other	\$ 68,568
	<u>\$ 613,872</u>

Rates Receivable (Refer Note 6)

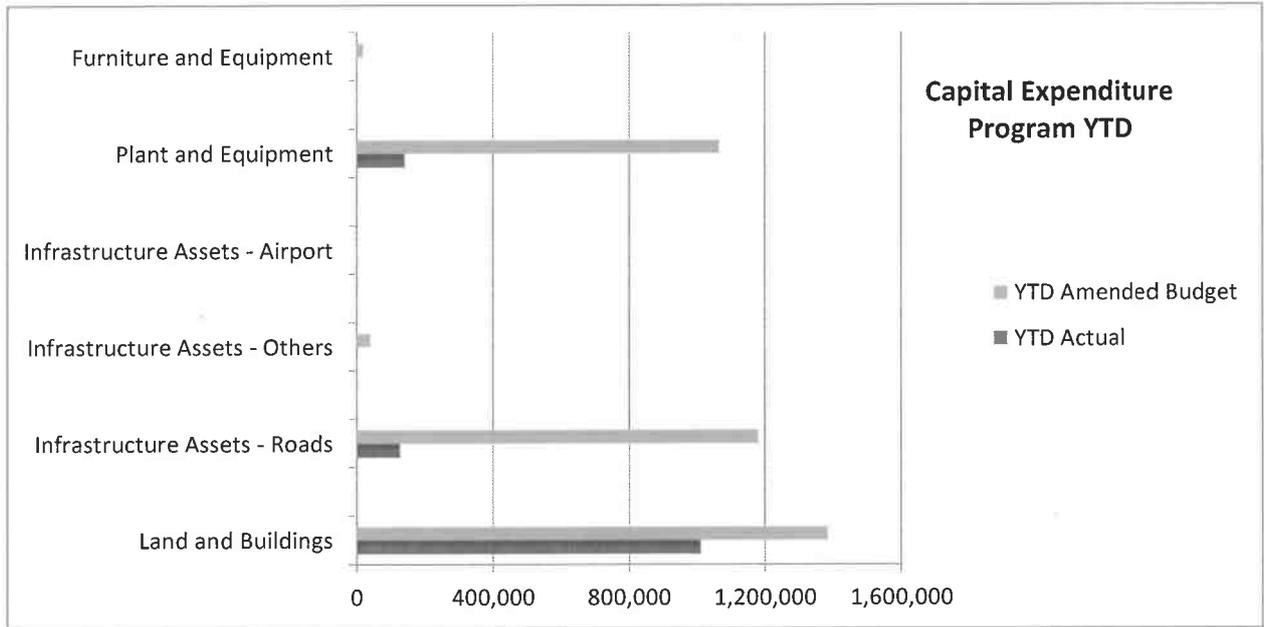


Accounts Receivable Ageing (non-rates) (Refer Note 6)

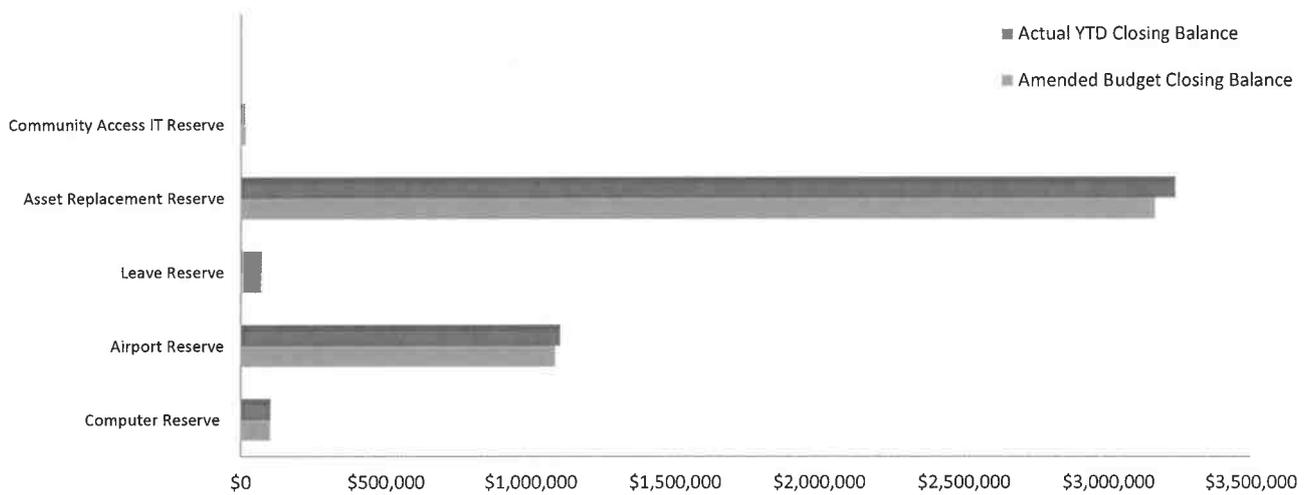


This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WILUNA
Monthly Summary Information
 For the Period Ended 31 December 2016



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)

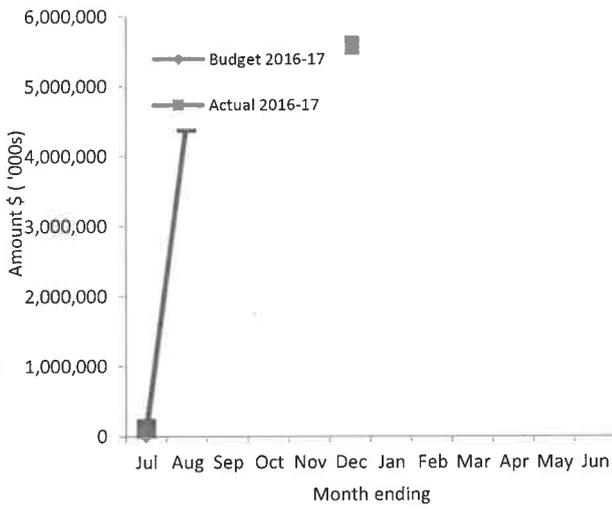


This information is to be read in conjunction with the accompanying Financial Statements and notes.

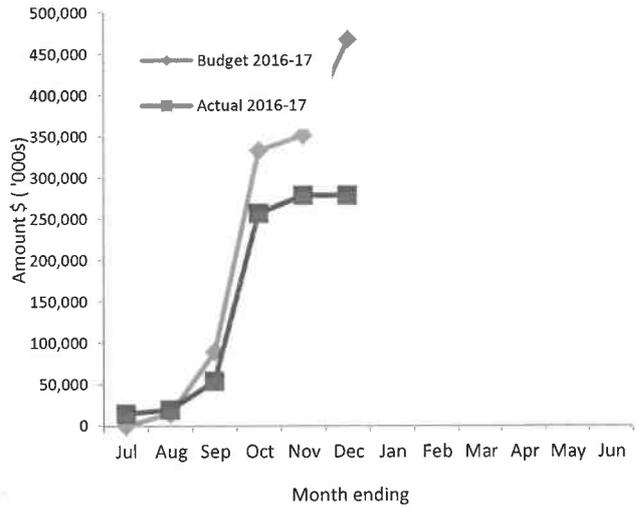
SHIRE OF WILUNA
Monthly Summary Information
 For the Period Ended 31 December 2016

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

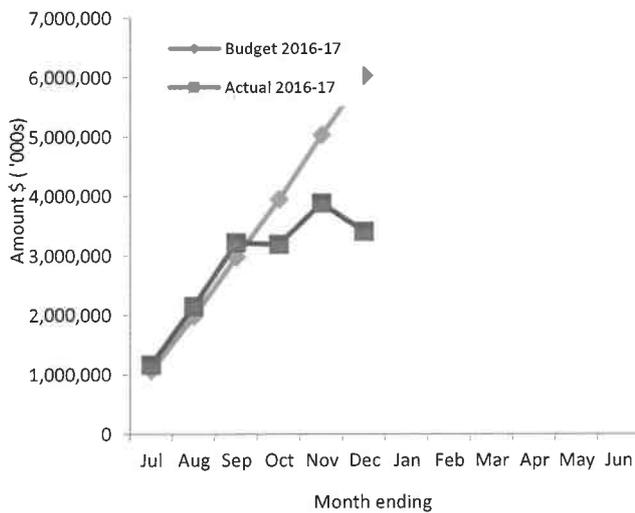


Budget Capital Revenue -v- Actual (Refer Note 2)

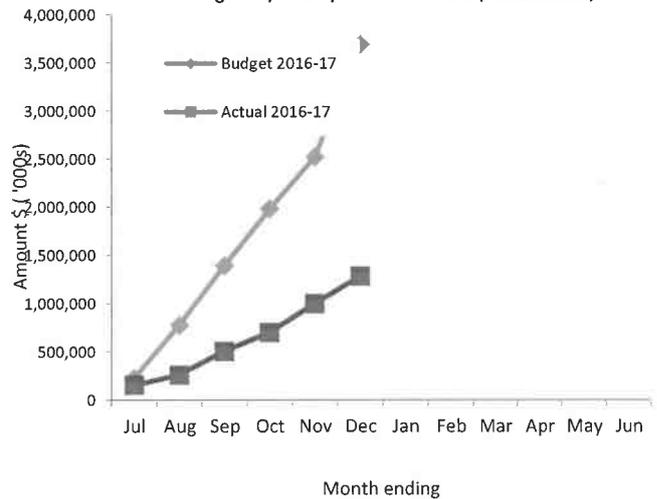


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2016

	Adopted/ Amended	Amended YTD	YTD	Var. \$	Var. %
Note	Annual Budget	Budget (a)	Actual (b)	(b)-(a)	(b)-(a)/(a)
Operating Revenues	\$	\$	\$	\$	%
Governance	500	350	57	(293)	(83.69%)
General Purpose Funding - Rates	3,702,061	3,702,061	3,646,528	(55,533)	(1.50%)
General Purpose Funding - Other	2,659,567	1,333,009	1,347,004	13,995	1.05%
Law, Order and Public Safety	7,122	3,806	7,911	4,105	107.85%
Health	413	313	436	123	39.30%
Education and Welfare	150	50	0	(50)	(100.00%)
Housing	500	300	7	(293)	(97.68%)
Community Amenities	78,930	71,660	69,961	(1,699)	(2.37%)
Recreation and Culture	248,400	215,898	195,901	(19,997)	(9.26%)
Transport	251,597	202,499	272,237.98	69,739	34.44%
Economic Services	15,550	7,724	10,269	2,545	32.95%
Other Property and Services	49,164	32,881	22,228	(10,653)	(32.40%)
Total Operating Revenue	7,013,954	5,570,551	5,572,540	1,990	
Operating Expense					
Governance	(1,424,825)	(709,980)	(495,363)	214,617	30.23%
General Purpose Funding	(236,334)	(112,367)	(85,225)	27,142	24.16%
Law, Order and Public Safety	(214,867)	(107,100)	(56,554)	50,546	47.20%
Health	(100,003)	(44,935)	(38,919)	6,016	13.39%
Education and Welfare	(255,402)	(127,714)	(54,930)	72,784	56.99%
Housing	0	(14,422)	(0)	14,422	100.00%
Community Amenities	(510,624)	(262,358)	(297,437)	(35,079)	(13.37%)
Recreation and Culture	(1,473,797)	(749,215)	(469,248)	279,967	37.37%
Transport	(7,147,740)	(3,588,189)	(1,732,044)	1,856,145	51.73%
Economic Services	(454,676)	(227,552)	(146,594)	80,958	35.58%
Other Property and Services	(58,570)	(77,945)	(29,333)	48,612	62.37%
Total Operating Expenditure	(11,876,838)	(6,021,777)	(3,405,647)	2,616,129	
Funding Balance Adjustments					
Add back Depreciation	6,487,050	3,249,028	1,344,988	(1,904,040)	(58.60%)
Adjust (Profit)/Loss on Asset Disposal	(1,340)	(1,340)	(6,988)	(5,648)	421.56%
Loss on revaluation of non-current assets	50,000	0	0	0	
Adjust provisions and accruals	0	0	0	0	
Net Cash from Operations	1,672,826	2,796,462	3,504,894	708,431	
Capital Revenues					
Grants, Subsidies and Contributions	2,150,314	432,304	244,527	(187,777)	(43.44%)
Proceeds from Disposal of Assets	660,000	34,545	34,545	0	0.00%
Total Capital Revenues	2,810,314	466,849	279,072	(187,777)	
Capital Expenses					
Land and Buildings	(7,845,800)	(1,384,000)	(1,011,353)	372,647	26.93%
Infrastructure - Roads	(1,486,094)	(1,180,000)	(127,256)	1,052,744	89.22%
Infrastructure - Others	(800,000)	(40,000)	0	40,000	100.00%
Infrastructure - Airport	(385,000)	0	0	0	
Plant and Equipment	(1,407,000)	(1,065,000)	(141,366)	923,634	86.73%
Furniture and Equipment	(21,000)	(18,000)	(673)	17,327	96.26%
Work in Progress	0	0	0	0	
Total Capital Expenditure	(11,944,894)	(3,687,000)	(1,280,648)	2,406,352	
Net Cash from Capital Activities	(9,134,580)	(3,220,151)	(1,001,576)	2,218,575	
Financing					
Repayment of Debentures	(159,277)	0	0	0	
Proceeds from new debentures	1,000,000	0	0	0	
Transfers to cash backed reserves (restricted assets)	(1,225,000)	(95,813)	(95,813)	0	0.00%
Transfers from cash backed reserves (restricted assets)	566,446	0	0	0	
Net Cash from Financing Activities	182,169	(95,813)	(95,813)	0	
Net Operations, Capital and Financing	(7,279,585)	(519,500)	2,407,505	2,927,006	
Opening Funding Surplus(Deficit)	7,279,585	7,337,562	7,337,562	0	0.00%
Closing Funding Surplus(Deficit)	0	6,818,061	9,745,067	2,927,006	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 December 2016

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$	Var. %
Operating Revenues		\$	\$	\$	\$	%
Rates	9	3,702,061	3,702,061	3,646,528	(55,533)	(1.50%)
Operating Grants, Subsidies and Contributions	11	2,773,129	1,552,815	1,576,229	23,414	1.51%
Fees and Charges		260,308	169,679	173,820	4,141	2.44%
Interest Earnings		187,000	92,800	109,794	16,994	18.31%
Other Revenue		75,400	37,140	59,182	22,042	59.35%
Profit on Disposal of Assets	8	16,056	16,059	6,988	(9,071)	(56.49%)
Total Operating Revenue		7,013,954	5,570,554	5,572,540	1,987	
Operating Expense						
Employee Costs		(2,269,502)	(1,139,112)	(767,306)	371,806	32.64%
Materials and Contracts		(2,616,333)	(1,225,590)	(972,583)	253,007	20.64%
Utility Charges		(175,895)	(100,336)	(55,599)	44,736	44.59%
Depreciation on Non-Current Assets		(6,487,050)	(3,249,028)	(1,344,988)	1,904,040	58.60%
Interest Expenses		(36,948)	(14,716)	(576)	14,140	96.09%
Insurance Expense		(214,894)	(213,682)	(203,291)	10,391	4.86%
Other Expenditure		(11,500)	(17,859)	(61,304)	(43,445)	(243.27%)
Loss on Disposal of Assets	8	(14,716)	(61,451)	0	61,451	
Loss on revaluation of non-current assets		(50,000)	0	0		
Total Operating Expenditure		(11,876,838)	(6,021,775)	(3,405,647)	2,616,127	
Funding Balance Adjustments						
Add back Depreciation		6,487,050	3,249,028	1,344,988	(1,904,040)	(58.60%)
Adjust (Profit)/Loss on Asset Disposal	8	(1,340)	(1,340)	(6,988)	(5,648)	421.56%
Loss on revaluation of non-current assets		50,000	0	0		
Adjust provisions and accruals		0		0		
Net Cash from Operations		1,672,826	2,796,467	3,504,894	708,426	
Capital Revenues						
Grants, Subsidies and Contributions	11	2,150,314	432,304	244,527	(187,777)	(43.44%)
Proceeds from Disposal of Assets	8	660,000	34,545	34,545	0	0.00%
Total Capital Revenues		2,810,314	466,849	279,073	(187,776)	
Capital Expenses						
Land and Buildings	13	(7,845,800)	(1,384,000)	(1,011,353)	372,647	26.93%
Infrastructure - Roads	13	(1,486,094)	(1,180,000)	(127,256)	1,052,744	89.22%
Infrastructure - Others	13	(800,000)	(40,000)	0	40,000	100.00%
Infrastructure - Airport	13	(385,000)	0	0	0	
Plant and Equipment	13	(1,407,000)	(1,065,000)	(141,366)	923,634	86.73%
Furniture and Equipment	13	(21,000)	(18,000)	(673)	17,327	96.26%
Work in Progress						
Total Capital Expenditure		(11,944,894)	(3,687,000)	(1,280,648)	2,406,352	
Net Cash from Capital Activities		(9,134,580)	(3,220,151)	(1,001,575)	2,218,576	
Financing						
Repayment of Debentures		(159,277)	0	0		
Proceeds from new debentures		1,000,000	0	0		
Transfers to cash backed reserves	7	(1,225,000)	(95,813)	(95,813)	0	0.00%
Transfers from cash backed reserves	10	566,446	0	0	0	
Net Cash from Financing Activities		182,169	(95,813)	(95,813)	0	
Net Operations, Capital and Financing		(7,279,585)	(519,496)	2,407,507	2,927,002	
Opening Funding Surplus(Deficit)	3	7,279,585	7,337,562	7,337,562	0	0.00%
Closing Funding Surplus(Deficit)	3	0	6,818,064	9,745,067	2,927,002	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
31-December-2016

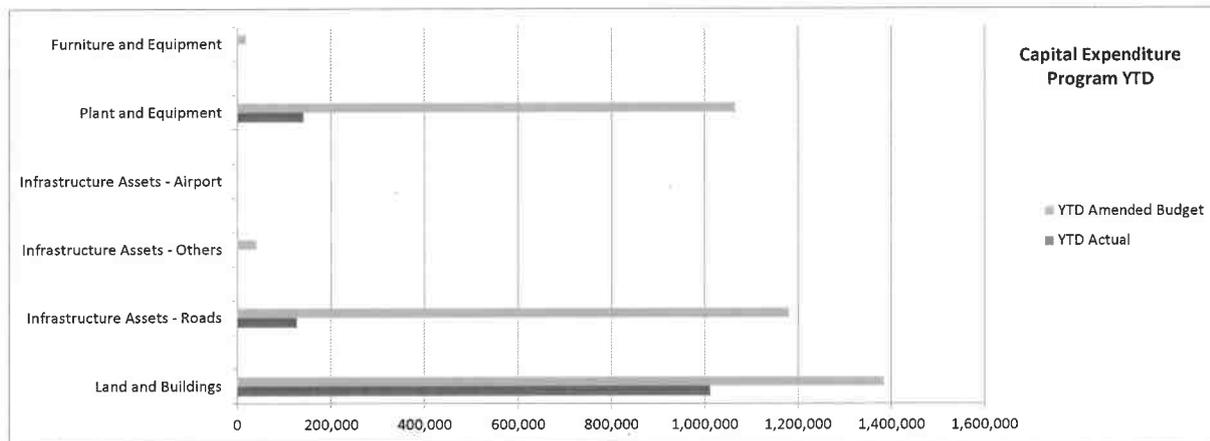
	Note	2016/2017	2015/2016
CURRENT ASSETS			
Cash at Bank and On Hand	4	13,912,513	11,221,277
Rates Outstanding		526,483	338,386
Sundry Debtors		63,347	1,155,392
Gst Receivable		28,380	7,722
Accrued Income/Payments In Advance		0	27,195
Stocks on Hand		23,631	42,458
TOTAL CURRENT ASSETS		14,554,354	12,792,430
CURRENT LIABILITIES			
Sundry Creditors		29,407	709,276
Accrued Interest on loans		15,060	15,060
Accrued Salaries & Wages		0	47,106
GST Payable		6,554	0
Accrued Expenses		0	84,215
Other current liabilities		74,334	11,092
Loan Liability (Current)		159,277	159,277
Provision For Annual Leave		91,968	91,968
Date of Provision For Long Service Leave (Current)		58,690	58,690
TOTAL CURRENT LIABILITIES		435,289	1,176,683
NET CURRENT ASSETS		14,119,065	11,615,747
NON-CURRENT ASSETS			
Land & Buildings		14,550,786	13,572,933
Accumulated Depreciation Land & Building		(844,486)	(692,623)
Furniture & Equipment		132,518	131,845
Accumulated Depreciation Furniture&Equip		(25,359)	0
Plant & Equipment		2,170,639	2,053,250
Accumulated Depreciation Plant & Equip		(123,228)	0
Roads		219,126,814	218,999,558
Accumulated Depreciation Roads		(53,561,793)	(52,645,756)
Airport		3,578,148	3,578,148
Accumulated Depreciation Airport		(209,304)	(137,881)
Other Infrastructure		1,272,250	1,272,250
Accumulated Depreciation Other Infrastru		(79,788)	(52,630)
Work in Progress - Buildings		616,334	616,334
Work in Progress -Other Infrastructures		40,632	40,632
TOTAL NON-CURRENT ASSETS		186,644,161	186,736,059
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		1,098,709	1,098,709
Provision For Long Service Leave (Non Current)		42,900	42,900
TOTAL NON-CURRENT LIABILITIES		1,141,609	1,141,609
NET ASSETS		199,621,617	197,210,198
EQUITY			
Accumulated Surplus		25,125,701	22,498,554
Revaluation Surplus-Land & Buildings		6,347,852	6,347,852
Revaluation Surplus-Furniture & Equipment		103,228	103,228
Revaluation Surplus-Plant & Equipment		641,225	641,225
Revaluation Surplus - Infrastructure Road		160,237,455	160,237,455
Revaluation Surplus-Infrastructure Airport		2,632,881	2,632,881
Reserve - Asset Replacement		3,238,968	3,163,590
Reserve - Computer	7	102,490	100,872
Reserve - Airport	7	1,101,654	1,084,261
Reserve - Leave	7	74,063	72,894
Reserve - Wiluna Telecentre	7	16,100	15,846
TOTAL EQUITY		199,621,617	196,898,657

SHIRE OF WILUNA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 2016

YTD 31 12 2016							
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = {a}+{b}	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	33,500	977,853	1,011,353	1,384,000	7,845,800	(372,647)
Infrastructure Assets - Roads	13	127,256	0	127,256	1,180,000	1,486,094	(1,052,744)
Infrastructure Assets - Others	13	0	0	0	40,000	800,000	(40,000)
Infrastructure Assets - Airport	13	0	0	0	0	385,000	0
Plant and Equipment	13	64,967	76,399	141,366	1,065,000	1,407,000	(923,634)
Furniture and Equipment	13	673	0	673	18,000	21,000	(17,327)
Date prepared: 18 July 2016		226,396	1,054,252	1,280,648	3,687,000	11,944,894	(2,406,352)

Funded By:

Capital Grants and Contributions	244,527	432,304	2,150,314	187,777
Borrowings	0	0	1,200,000	0
Other (Disposals & C/Fwd)	34,545	34,545	660,000	0
Own Source Funding - Cash Backed Reserves	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	0	0	0	0
Own Source Funding - Operations	1,001,576	3,220,151	7,994,580	(2,218,575)
Capital Funding Total	1,280,648	3,687,000	11,944,894	(2,406,352)



SHIRE OF WILUNA
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 December 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	500		500	350
General Purpose Funding - Rates	3,702,061	0	3,702,061	3,702,061
General Purpose Funding - Other	2,659,567		2,659,567	1,333,009
Law, Order and Public Safety	7,122		7,122	3,806
Health	413		413	313
Education and Welfare	150		150	50
Housing	500		500	300
Community Amenities	78,930		78,930	71,660
Recreation and Culture	248,400		248,400	215,898
Transport	251,597		251,597	202,499
Economic Services	15,550		15,550	7,724
Other Property and Services	49,164		49,164	32,881
Total Operating Revenue	7,013,954	0	7,013,954	5,570,551
Operating Expense				
Governance	(1,424,825)		(1,424,825)	(709,980)
General Purpose Funding	(236,334)	0	(236,334)	(112,367)
Law, Order and Public Safety	(214,867)		(214,867)	(107,100)
Health	(100,003)		(100,003)	(44,935)
Education and Welfare	(255,402)		(255,402)	(127,714)
Housing	0		0	(14,422)
Community Amenities	(510,624)		(510,624)	(262,358)
Recreation and Culture	(1,473,797)		(1,473,797)	(749,215)
Transport	(7,147,740)		(7,147,740)	(3,588,189)
Economic Services	(454,676)		(454,676)	(227,552)
Other Property and Services	(58,570)		(58,570)	(77,945)
Total Operating Expenditure	(11,876,838)	0	(11,876,838)	(6,021,777)
Funding Balance Adjustments				
Add back Depreciation	6,487,050		6,487,050	3,249,028
Adjust (Profit)/Loss on Asset Disposal	(1,340)		(1,340)	(1,340)
Loss on revaluation of non-current assets	50,000		50,000	0
Net Cash from Operations	1,672,826	0	1,672,826	2,796,462
Capital Revenues				
Grants, Subsidies and Contributions	2,150,314		2,150,314	432,304
Proceeds from Disposal of Assets	660,000		660,000	34,545
Total Capital Revenues	2,810,314	0	2,810,314	466,849
Capital Expenses				
Land and Buildings	(7,845,800)		(7,845,800)	(1,384,000)
Infrastructure - Roads	(1,486,094)		(1,486,094)	(1,180,000)
Infrastructure - Others	(800,000)		(800,000)	(40,000)
Infrastructure - Airport	(385,000)		(385,000)	0
Plant and Equipment	(1,407,000)		(1,407,000)	(1,065,000)
Furniture and Equipment	(21,000)		(21,000)	(18,000)
Total Capital Expenditure	(11,944,894)	0	(11,944,894)	(3,687,000)
Net Cash from Capital Activities	(9,134,580)	0	(9,134,580)	(3,220,151)
Financing				
Repayment of Debentures	(159,277)		(159,277)	0
Proceeds from new debentures	1,000,000		1,000,000	0
Transfers to cash backed reserves (restricted assets)	(1,225,000)		(1,225,000)	(95,813)
Transfers from cash backed reserves (restricted assets)	566,446		566,446	
Net Cash from Financing Activities	182,169	0	182,169	(95,813)
Net Operations, Capital and Financing	(7,279,585)	0	(7,279,585)	(519,501)
Opening Funding Surplus(Deficit)	7,279,585		7,279,585	7,337,562
Closing Funding Surplus(Deficit)	0	0	0	6,818,060

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Except for cash flow and rate setting information, the report has also 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.

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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.

(f) Cash and Cash Equivalents

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:
"A proud, green, go-ahead and healthy Wiluna"

The Strategic Community Plan defines the key objectives of the Shire as:
"Working together to enhance our future through good governance"

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs

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

GOVERNANCE

Expenses associated with provision of services to members of council and elections and the administrative support available to the council for the provision of governance of the district. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above revenues, e.g. valuation expense debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Supervision and enforcement of Local Laws, fire prevention, animal control, provision of ranger services and other aspects of public safety including emergency services.

HEALTH

Health inspection services, food quality control, mosquito and pest control and waste disposal compliance.

EDUCATION AND WELFARE

Provision and development of community service programmes, including training and disability requirements.

HOUSING

Provision and maintenance of housing accommodation for employees.

COMMUNITY AMENITIES

Sanitation, sewerage, protection of the environment, public conveniences, cemeteries, rubbish collection services, operation of rubbish disposal sites, litter control, and administration of town planning schemes.

RECREATION AND CULTURE

Provision and maintenance of public halls, civic centres, aquatic centre, recreation centres, and various sporting facilities. Provision and maintenance of parks, gardens, and playgrounds. Operation of library, art centre and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, footpaths, depots, traffic control, cleaning of streets, and maintenance of street trees, streetlighting and etc.

ECONOMIC SERVICES

Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development facilities.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials, private works operations

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

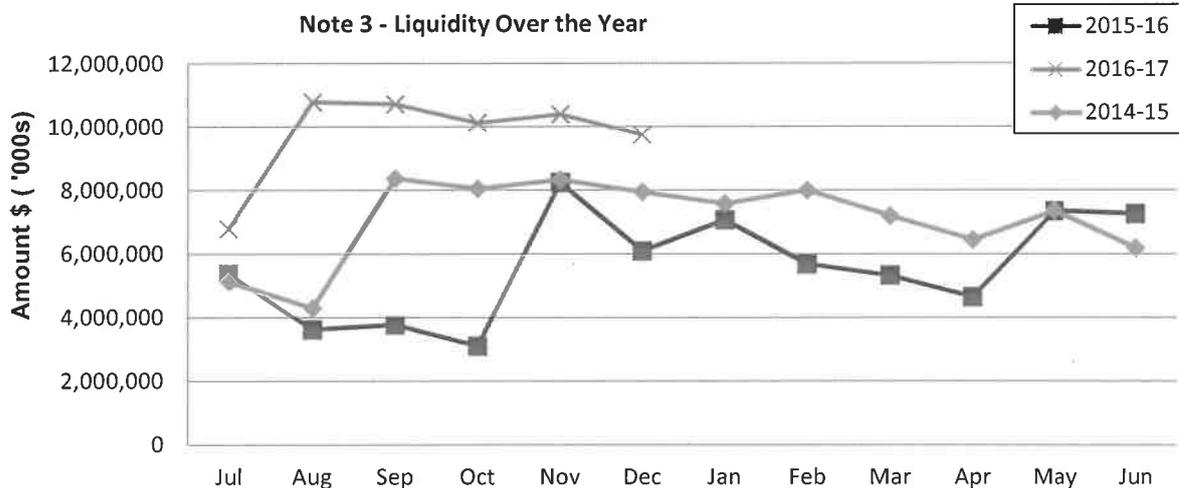
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	(41,538)	(1.50%)	Timing	Interim rates
Governance	(293)	(83.69%)	Timing	
Law, Order and Public Safety	4,105	107.85%	Timing	ESL Grant
Health	123	39.30%	Timing	
Education and Welfare	(50)	(100.00%)	Timing	
Housing	(293)	(97.68%)	Timing	
Community Amenities	(1,699)	(2.37%)	Timing	
Recreation and Culture	(19,997)	(9.26%)	Permanent	Prior year adjustment - Pool admission/Hire charges.
Transport	69,739	34.44%	Permanent	Grant Flood Damages (WANDRRA)
Economic Services	2,545	32.95%	Timing	increased sales of tourist items
Other Property and Services	(10,653)	(32.40%)		delayed disposal of asset (Timing); Insurance rebate 14/15 and 15/16 actual wages (Permanent)
Operating Expense				
General Purpose Funding	27,142	24.16%	Timing	
Governance	214,617	30.23%	Timing	
Law, Order and Public Safety	50,546	47.20%	Timing	
Health	6,016	13.39%	Timing	
Education and Welfare	72,784	56.99%	Timing	
Housing	(0)	0.00%		
Community Amenities	(35,079)	(13.37%)	Timing	
Recreation and Culture	279,967	37.37%	Permanent	Savings: Vacant positions to date - Sports and Recreation
Transport	1,856,145	51.73%	Permanent	adjustment on roads depreciation
Economic Services	80,958	35.58%	Timing	Savings: Vacant positions to date -Economic Development
Other Property and Services	48,612	62.37%	Timing	
Capital Revenues				
Grants, Subsidies and Contributions	(187,777)	(43.44%)	Timing	
Proceeds from Disposal of Assets	0	0.00%	Timing	
Capital Expenses				
Land and Buildings	372,647	26.93%	Timing	
Infrastructure - Roads	1,052,744	89.22%	Timing	Roads construction delayed
Infrastructure - Others	40,000	100.00%		Cemetery upgrade delayed
Infrastructure - Airport	0			
Plant and Equipment	923,634	86.73%	Timing	Purchases of plant and vehicles delayed
Furniture and Equipment	17,327	96.26%	Timing	
Financing				
Loan Principal	0			

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)			
		YTD 31 Dec	30th June 2016	YTD 31 Dec	
Note		2016	2015	2015	
		\$	\$	\$	
Current Assets					
	Cash Unrestricted	4	9,400,907	6,783,815	5,078,396
	Cash Restricted	4	4,511,606	4,437,462	3,367,293
	Receivables - Rates	6	526,483	338,386	939,394
	Receivables -Other	6	63,347	1,155,392	76,162
	Interest / ATO Receivable/Accrual		28,380	34,917	192,563
	Inventories		23,631	42,458	31,450
			14,554,354	12,792,430	9,685,258
Less: Current Liabilities					
	Payables		(284,632)	(1,026,026)	(175,768)
	Provisions		(150,658)	(150,658)	(127,574)
			(435,289)	(1,176,683)	(303,342)
	Less: Cash Reserves	7	(4,533,275)	(4,437,462)	(3,367,293)
	Secured by floating charge		159,277	159,277	77,327
Net Current Funding Position			9,745,067	7,337,562	6,091,949



Comments - Net Current Funding Position

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	Vary	2,247,318			2,247,318	ANZ	At Call
Call Deposit	Vary	6,050,403			6,050,403	ANZ	At Call
Trust Bank Account	Vary			11,319	11,319	ANZ	At Call
Cash On Hand - Petty Cash	Nil	900			900	N/A	N/A
(b) Term Deposits							
Curve Securities-NAB	2.65%	1,102,285.41	3,217,299		4,319,584	NAB	27-Feb-17
Curve Securities-NAB 2	2.60%		1,294,307		1,294,307	NAB	08-Mar-16
Total		9,400,907	4,511,606	11,319	13,923,833		

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 6: RECEIVABLES

Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year and adjustments
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

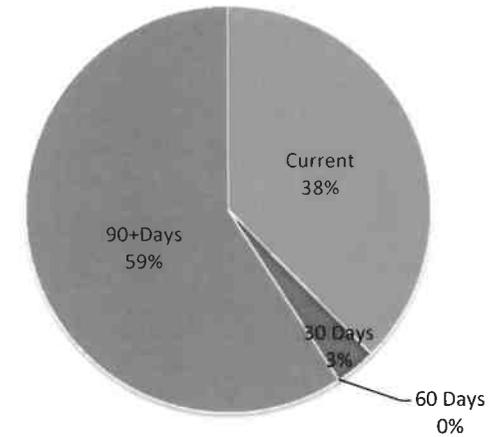
	YTD 31 Dec 2016	30 June 2016
	\$	\$
Opening Arrears Previous Years	358,497	145,488
Levied this year and adjustments	3,779,347	3,486,575
<u>Less</u> Collections to date	(3,592,541)	(3,273,565)
Equals Current Outstanding	545,303	358,497
Net Rates Collectable	545,303	358,497
% Collected	86.82%	90.13%

Receivables - General

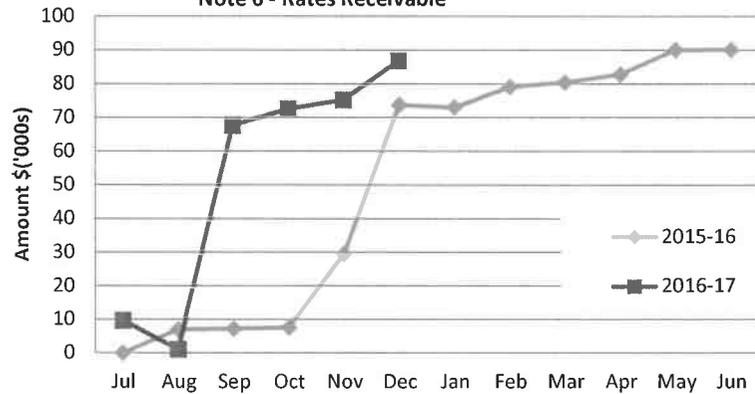
	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	25,776	2,253	0	40,540
Total Receivables General Outstanding				68,568

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Note 6 - Rates Receivable



Comments/Notes - Receivables Rates

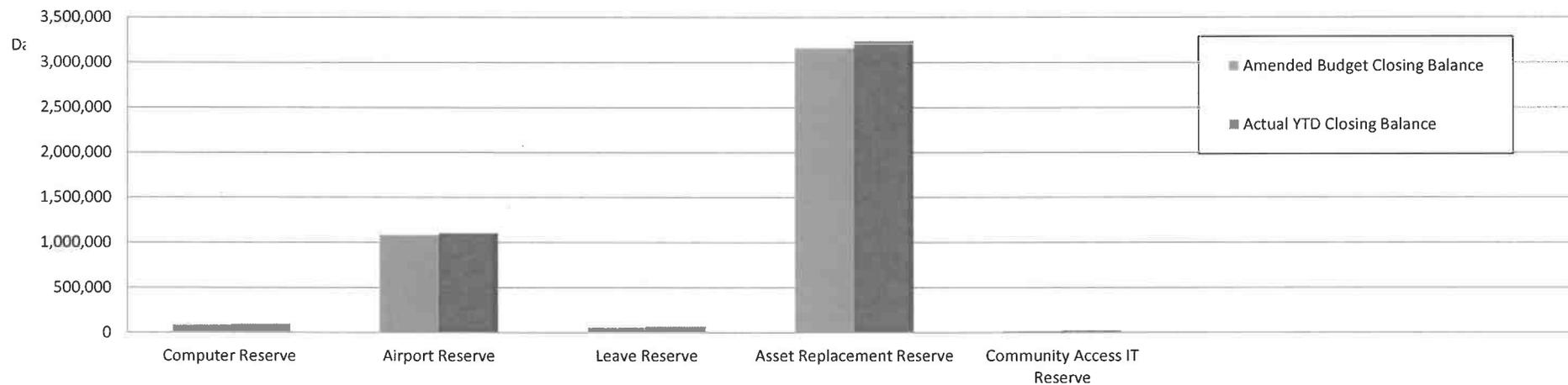
Comments/Notes - Receivables General

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 7: Cash Backed Reserve

2016-17										
Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Computer Reserve	\$ 100,872	\$	\$ 1,618.16	\$	\$	\$	\$		\$ 100,872	\$ 102,490
Airport Reserve	1,084,261		17,393.46			-	-		1,084,261	1,101,654
Leave Reserve	72,894		1,169.34		-	-	-		72,894	74,063
Asset Replacement Reserve	3,163,590		75,377.80			-	-		3,163,590	3,238,968
Community Access IT Reserve	15,846		254.20	-	-	-	-		15,846	16,100
	4,437,462	0	95,813	0	0	0	0		4,437,462	4,533,275

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 12 2016			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
				Plant and Equipment				
			0	5067 Bobcat 2200 (Utility-Gardens) WU-2	(3,173)	0	3,173	Carried over 2016/17
			0	Cat 950G Loader 1BOC325 P36	2,237	0	(2,237)	Carried over 2016/17
				Grader John Deere 2004 P19	(11,543)		11,543	
57,478	(29,920)	34,545	6,988	Nissan Patrol 2014 manual (EMTS Ve	3,819	6,988	3,169	
			0	CEO's Vehicle	10,000	0	(10,000)	6 change over
57,478	(29,920)	34,545	6,988		1,340	6,988	5,648	

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	8.6700	69	1,078,928	76,010	0	0	76,010	93,543	0	0	93,543
GRV Mining	17.1430	6	6,380,000	1,093,723	0	0	1,093,723	1,093,723	0	0	1,093,723
UV Rural/Pastoral	11.6950	27	1,209,951	141,504	0	0	141,504	141,504	0	0	141,504
UV Mining	15.3490	202	11,726,761	1,799,941	0	0	1,799,941	1,799,941	38,000	0	1,837,941
UV Exploration & Prospecting Pastoral	22.6820	205	1,999,252	453,470	0	0	453,470	453,470	0	0	453,470
Sub-Totals		509	22,394,892	3,564,648	0	0	3,564,648	3,582,181	38,000	0	3,620,181
Minimum Payment	Minimum \$										
GRV Wiluna Townsite	410.00	19	8,018	7,790	0	0	7,790	7,790	0	0	7,790
GRV Mining	310.00	3	60	930	0	0	930	930	0	0	930
UV Rural/Pastoral	310.00	2	1,695	620	0	0	620	620	0	0	620
UV Mining	310.00	192	73,247	59,520	0	0	59,520	59,520	0	0	59,520
UV Exploration & Prospecting Pastoral	310.00	42	30,270	13,020	0	0	13,020	13,020	0	0	13,020
Sub-Totals		258	113,290	81,880	0	0	81,880	81,880	0	0	81,880
Amount from General Rates							3,646,528				3,702,061
Ex-Gratia Rates							3,646,528				3,702,061
							0				0
Totals							3,646,528				3,702,061

Comments - Rating Information

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. The General Rates detailed above for the above 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities. The intention to impose differential rating was advertised on 25 May 2016. Three submissions were received. Council resolved to proceed with differential rates and minimums as advertised (and as per above table).

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Recreation & Culture								
Wiluna Recreation Ground Changerooms, Toilets & Kiosk	369,996			46,846	369,996	323,150	-	9,918
Economic Services								
Gunbarrel Hwy/Canning Stock Route Heritage Interpretive Centre	887,990			112,431	887,990	775,559	-	23,800
	1,257,985	0	0	159,277	1,257,985	1,098,708	0	33,718

All debenture repayments were financed by general purpose revenue.

No new debentures were raised during the reporting period.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2016-17 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
							Received	Not Received	
		(Y/N)	\$	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING									
Grants Commission - General	WALGGC	Y	1,667,376	0	1,667,376	0	830,052	837,324	Operating
Grants Commission - Roads	WALGGC	Y	796,041	0	796,041	0	398,240	397,801	Operating
LAW, ORDER, PUBLIC SAFETY									
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	6,212	0	6,212	0	7,701	(1,489)	Operating
EDUCATION AND WELFARE									
Community Resource Centre			40,000	0		40,000	0	40,000	Non-Operating
RECREATION AND CULTURE									
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Sport	Y	135,000	0	135,000	0	135,000	0	Operating
Sports Courts & Cricket Practice Wickets	Dept of Sports and Recreation	Y	14,700	0	0	14,700	14,700	0	Non-Operating
									Operating/Non
Pool Revitalisation Programme	Dept of Sports and Recreation	Y	32,000	0	15,000	17,000	32,000	0	Operating
TRANSPORT									
Regional Road Group Grant	Regional Road Group	Y	300,000	0	0	300,000	120,000	180,000	Non-Operating
Federal Government Roads to Recovery	Roads to Recovery	Y	886,094	0	0	886,094	0	886,094	Non-Operating
Remote Communities- FAGS	WALGGC	Y	18,604	0	0	18,604	9,302	9,302	Non-Operating
Remote Aboriginal Communities	Mainroads	Y	9,000	0	0	9,000	3,698	5,302	Non-Operating
Direct Regional Grant	Mainroads	Y	150,000	0	150,000	0	190,236	(40,236)	Operating
Airport Sealing	Regional Airport Development Scheme	Y	192,500	0	0	192,500	0	192,500	Non-Operating
Airport Terminal	Regional Airport Development Scheme	Y	250,000	0	0	250,000	0	250,000	Non-Operating
ECONOMIC SERVICES									
RV Dump Point			5,000			5,000	0	5,000	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Sport	Y				79,827	79,827	0	Non-Operating
OTHER PROPERTY AND SERVICES									
New Admin Bldg	Country Local Government Fund	Y	417,416	0	0	417,416	0	417,416	Non-Operating
TOTALS			4,919,943	0	2,769,629	2,230,141	1,820,756	3,179,014	

Operating
Non-Operating

Operating
Non-operating

2,784,329
2,150,314
4,934,643

1,593,229
244,527
1,837,756

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 31-Dec-16
Gym Keys Deposit/Housing Bond	\$ 11,817	\$ 1,776	\$ (2,273)	\$ 11,319
	11,817	1,776	(2,273)	11,319

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2016

Note 13: CAPITAL ACQUISITIONS

Account Number	Description	Budget by Asset Class						Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
		Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures					
LAW ORDER AND PUBLIC SAFETY												
C052521	Ranger's Vehicle		45,000					45,000	45,000	45,000	34,310	10,690
C052522	Pound Upgrade	10,000						10,000	10,000	10,000	-	10,000
	Total Law Order and Public Safety	10,000	45,000	-	-	-	-	55,000	55,000	55,000	34,310	20,690
EDUCATION AND WELFARE												
C086100	Community Resource Centre	50,000						50,000	50,000	-	-	-
	Total Education and Welfare	50,000	-	-	-	-	-	50,000	50,000	-	-	-
HOUSING												
C091186	60A Scotia St - Furnishings			5,500				5,500	5,500	5,500	-	5,500
C091187	60B Scotia St - Furnishings			5,500				5,500	5,500	5,500	-	5,500
C091185	5/30 Scotia Street	12,000						12,000	12,000	-	-	-
C091167	6/30 Scotia St	3,500						3,500	3,500	3,500	-	3,500
C091166	7/30 Scotia St	8,500						8,500	8,500	8,500	-	8,500
C091151	U8/ 1487 Scotia St	4,800						4,800	4,800	-	-	-
C091155	21 Lennon St	12,000						12,000	12,000	12,000	-	12,000
C091178	38 Lennon St	3,000						3,000	3,000	-	-	-
C091116	44 Lennon St	7,000						7,000	7,000	-	-	-
C091183	2/30 Scotia Street - Furnishings			3,000				3,000	3,000	-	-	-
C091184	3/30 Scotia St- Furnishings			3,000				3,000	3,000	3,000	-	3,000
C091119	67/69 Scotia St - Furnishings			4,000				4,000	4,000	4,000	-	4,000
C091200	Staff Housing 1	300,000						300,000	300,000	-	-	-
C091201	Staff Housing 2	300,000						300,000	300,000	-	-	-
C091202	Staff Housing 3	400,000						400,000	400,000	-	-	-
	Total Housing	1,050,800	-	21,000	-	-	-	1,071,800	1,071,800	42,000	-	42,000
COMMUNITY AMENITIES												
C107054	Cemetery Improvement							40,000	40,000	40,000	-	40,000
	Total Community Amenities	-	-	-	-	-	-	40,000	40,000	40,000	-	40,000
RECREATION AND CULTURE												
C111104	Recreation Centre Upgrade	30,000						30,000	30,000	-	-	-
C112101	Pool Equipment		22,000					22,000	22,000	-	2,044	2,044
C112102	Swimming Pool repairs	5,000						5,000	5,000	-	-	-
	Total Recreation and Culture	35,000	22,000	-	-	-	-	57,000	57,000	-	2,044	2,044

31/12/2016	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)			
	03	General Purpose Fundii 031		Rate Revenue															
					E031801	Administration allocated		\$158,210.00		\$158,210.00		\$79,104.98		\$60,767.77	-\$18,337.21	-23.18%			
					E031803	Collection Costs		\$5,000.00		\$5,000.00		\$2,000.00		\$920.00	-\$1,080.00	-54.00%			
					E031804	Valuation Expenses		\$5,000.00		\$5,000.00		\$2,000.00		\$425.50	-\$1,574.50	-78.73%			
					E031805	Searches Expense		\$500.00		\$500.00		\$200.00		\$0.00	-\$200.00	-100.00%			
					E031807	Rates Written-off/Bad Debts Expense		\$9,500.00		\$9,500.00		\$0.00		\$0.00	\$0.00				
					E031808	Rates refunds from previous years		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00				
					R031020	Interest on overdue rates		-\$30,000.00		-\$30,000.00		-\$15,000.00		-\$3,885.91	\$11,114.09	-74.09%			
					R031101	Mining Rates - UV		-\$1,837,941.00		-\$1,837,941.00		-\$1,837,941.00		-\$1,799,940.60	\$38,000.40	-2.07%			
					R031102	Rural Rates - UV		-\$141,504.00		-\$141,504.00		-\$141,504.00		-\$141,503.77	\$0.23	0.00%			
					R031103	Mining Rates - GRV		-\$1,093,723.00		-\$1,093,723.00		-\$1,093,723.00		-\$1,093,723.40	-\$0.40	0.00%			
					R031104	Townsite Rates - GRV		-\$93,543.00		-\$93,543.00		-\$93,543.00		-\$76,010.08	\$17,532.92	-18.74%			
					R031105	Minimum Mining Rates - UV		-\$59,520.00		-\$59,520.00		-\$59,520.00		-\$59,520.00	\$0.00	0.00%			
					R031106	Minimum Rural Rates - UV		-\$620.00		-\$620.00		-\$620.00		-\$620.00	\$0.00	0.00%			
					R031107	Minimum Mining Rates - GRV		-\$930.00		-\$930.00		-\$930.00		-\$930.00	\$0.00	0.00%			
					R031108	Minimum Townsites Rates - GRV		-\$7,790.00		-\$7,790.00		-\$7,790.00		-\$7,790.00	\$0.00	0.00%			
					R031109	UV Exploration and Prospecting		-\$453,470.00		-\$453,470.00		-\$453,470.00		-\$453,470.30	-\$0.30	0.00%			
					R031110	UV Exploration and Prospecting Minimum		-\$13,020.00		-\$13,020.00		-\$13,020.00		-\$13,020.00	\$0.00	0.00%			
					R031310	Reimbursement		-\$1,000.00		-\$1,000.00		-\$400.00		-\$3,058.20	-\$2,658.20	664.55%			
					R031311	Excess Rates Credits / Minor		\$0.00		\$0.00		\$0.00		-\$3.54	-\$3.54				
					R031320	Installation Charges- Rates Administration Fee		-\$4,000.00		-\$4,000.00		-\$4,000.00		-\$4,970.00	-\$970.00	24.25%			
					R031321	Interest on installments		-\$7,000.00		-\$7,000.00		-\$2,800.00		-\$9,781.43	-\$6,981.43	249.34%			
					R031330	ESL Administration Fee - DFES		-\$4,000.00		-\$4,000.00		-\$4,000.00		-\$750.00	\$3,250.00	-81.25%			
					R031900	Rates Enquiry/Searches		-\$100.00		-\$100.00		-\$50.00		-\$136.36	-\$86.36	172.72%			
						Rate Revenue Total		-\$3,748,161.00		\$178,210.00		-\$3,728,311.00		\$83,304.98	-\$3,669,113.59	\$62,113.27	\$38,005.70		
						Other General Purpose													
	03	General Purpose Fundii 032		Funding															
					E032100	Administration Allocated		\$19,914.00		\$19,914.00		\$9,957.00		\$7,950.58	-\$2,006.42	-20.15%			
					E032110	Consultants		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00				
					E033100	Interest on overdraft & other		\$2,000.00		\$2,000.00		\$1,000.01		\$834.08	-\$165.93	-16.59%			
					E033101	Bank fees and charges		\$6,500.00		\$6,500.00		\$3,250.02		\$2,659.85	-\$590.17	-18.16%			
					E033102	Administration Allocated		\$29,710.00		\$29,710.00		\$14,854.98		\$11,666.88	-\$3,188.10	-21.46%			
					R032000	Grants Commission Grant Received - General		-\$1,667,376.00		-\$1,667,376.00		-\$833,688.00		-\$830,052.00	\$3,636.00	-0.44%			
					R032005	Grants Commission Grant Received- Roads		-\$796,041.00		-\$796,041.00		-\$398,020.50		-\$398,240.00	-\$219.50	0.06%			
					R032110	Interest Received - Municipal Term		-\$33,000.00		-\$33,000.00		-\$16,500.00		-\$28,111.18	-\$11,611.18	70.37%			
					R032111	Interest earned - Muni Cheque		-\$12,000.00		-\$12,000.00		-\$6,000.00		-\$10,281.84	-\$4,281.84				
					R032130	Interest Received -Reserves		-\$105,000.00		-\$105,000.00		-\$52,500.00		-\$57,733.33	-\$5,233.33	9.97%			
					R032140	Admin Fee - Dishonoured Cheque		-\$50.00		-\$50.00		-\$50.00		\$0.00	\$50.00	-\$100.00%			
						Other General Purpose Funding Total		-\$2,613,467.00		\$58,124.00		-\$2,613,467.00		\$58,124.00	-\$1,306,758.50	\$29,062.01	-\$1,324,418.35	\$23,111.39	\$23,610.47
						General Purpose Funding Total		-\$6,361,628.00		\$236,334.00		-\$6,035,069.50		\$112,366.99	-\$4,993,531.94	\$85,224.66	\$14,395.23		
	04	Governance	040	Members Of Council															
					E040306	Members General Meeting		\$200.00		\$200.00		\$100.00		\$0.00	-\$100.00	-100.00%			
					E040307	GVROC / GERGC Expenses		\$23,000.00		\$23,000.00		\$23,000.00		\$17,139.63	-\$5,860.37	-25.48%			
					E040308	Members Telephone Subsidy		\$8,750.00		\$8,750.00		\$4,374.99		\$3,750.03	-\$624.96	-14.28%			
					E040309	Deputy President's Allowance		\$4,000.00		\$4,000.00		\$1,999.98		\$1,999.98	\$0.00	0.00%			
					E040310	President's Allowance		\$16,000.00		\$16,000.00		\$7,999.98		\$8,556.82	-\$556.84	6.96%			
					E040311	Members Travelling Expenses		\$14,352.00		\$14,352.00		\$7,176.00		\$5,723.47	-\$1,452.53	-20.24%			
					E040312	Members Sitting Fees		\$78,801.00		\$78,801.00		\$39,400.50		\$31,902.28	-\$7,498.22	-19.03%			
					E040313	Members Conference Expenses		\$25,000.00		\$25,000.00		\$12,499.98		\$14,892.84	-\$2,392.86	19.14%			
					E040314	Council Election Expenses		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00				
					E040315	Local Government Week Expenses		\$25,000.00		\$25,000.00		\$9,757.43		\$9,757.43	\$0.00				
					E040316	Members Professional Development		\$5,000.00		\$5,000.00		\$2,500.00		\$100.00	-\$2,400.00	-96.00%			
					E040317	Refreshments and Receptions		\$8,000.00		\$8,000.00		\$4,000.02		\$5,464.76	-\$2,464.74	36.62%			
					E040318	Board/Outside Committee Expenses		\$1,000.00		\$1,000.00		\$250.00		\$472.27	-\$222.27	88.91%			
					E040319	Council Chamber Bldg Operation costs		\$2,528.00		\$2,528.00		\$2,034.00		\$178.61	-\$1,855.39	-91.22%			
					E040320	Maintenance - Council Chambers		\$566.00		\$566.00		\$249.60		\$414.83	-\$165.23	66.20%			
					E040321	Southwing Bldg Operatin costs		\$5,201.00		\$5,201.00		\$4,022.00		\$2,929.67	-\$1,092.33	-27.16%			
					E040322	Members - Insurance		\$4,735.00		\$4,735.00		\$4,735.00		\$5,238.00	-\$503.00	10.62%			
					E040323	Subscriptions/Memberships		\$22,800.00		\$22,800.00		\$22,800.00		\$8,346.78	-\$14,453.22	-63.39%			
					E040325	Community Financial Assistance Program		\$20,000.00		\$20,000.00		\$9,090.90		\$1,004.19	-\$8,086.71	-88.95%			
					E040326	Interest on Loans		\$3,230.00		\$3,230.00		\$0.00		\$0.00	\$0.00				
					E040330	Depreciation		\$2,200.00		\$2,200.00		\$1,099.98		\$529.27	-\$570.71	-51.88%			
					E040332	SouthWing Building Maintenance cost		\$566.00		\$566.00		\$249.60		\$457.97	-\$208.37	83.48%			
					E040336	Administration allocated		\$381,443.00		\$381,443.00		\$190,721.48		\$141,766.71	-\$48,954.77	-25.67%			
					R040320	Reimbursement - Members		-\$100.00		-\$100.00		-\$50.00		\$0.00	\$50.00	-\$100.00%			
						Members Of Council Total		-\$100.00		\$652,372.00		-\$338,304.01		\$260,625.54	-\$77,628.47				
	04	Governance	041	Other Governance															
					E041001	Administration allocated		\$622,452.00		\$622,452.00		\$311,226.00		\$232,607.67	-\$78,618.33	-25.26%			
					E041010	Consultants for specific governance projects		\$150,000.00		\$150,000.00		\$60,450.00		\$2,130.00	-\$58,320.00	-96.48%			
					R041422	Reimbursements		-\$200.00		-\$200.00		-\$200.00		-\$57.36	\$0.00	-\$142.64	-71.32%		
					R041426	Other minor income		-\$200.00		-\$200.00		-\$100.00		\$0.29	-\$100.29	-\$100.29%			
						Other Governance Total		-\$400.00		\$772,452.00		-\$300.00		\$371,676.00	-\$57.07				
						Governance Total		-\$500.00		\$1,424,824.00		-\$350.00		\$709,980.01	-\$57.07				
	05	Law, Order & Public Saf	051	Fire Prevention															
					E051512	Insurance		\$3,000.00		\$3,000.00		\$3,000.00		\$2,950.63	-\$49.37	-1.65%			
					E051515	Bush Fire-Plant & Equipment maintenance		\$6,810.00		\$6,810.00		\$3,931.00		\$3,888.81	-\$42.19	-1.07%			
					E051517	Administration allocated		\$11,735.00		\$11,735.00		\$5,867.52		\$4,564.94	-\$1,302.58	-22.20%			
					E051518	Depreciation		\$4,400.00		\$4,400.00		\$2,200.02		\$2,169.38	-\$30.64	-1.39%			
					E051520	Fire Station Bldg maintenance		\$3,132.00		\$3,132.00		\$1,332.80							

31/12/2016	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
		E091919		Operating costs-U1/30 Scotia St				\$7,113.00		\$7,113.00		\$4,563.00		\$3,011.02	-\$1,551.98	-34.01%	
		E091920		Operating costs-U2/30 Scotia St				\$6,305.00		\$6,305.00		\$3,755.01		\$1,672.71	-\$2,082.30	-55.45%	
		E091921		Operating costs-U3/30 Scotia St				\$6,305.00		\$6,305.00		\$3,755.01		\$1,672.71	-\$2,082.29	-55.45%	
		E091922		Operating costs-U4/30 Scotia St				\$6,305.00		\$6,305.00		\$3,755.01		\$1,672.71	-\$2,082.30	-55.45%	
		E091923		Operating costs-U5/30 Scotia St				\$6,810.00		\$6,810.00		\$4,260.01		\$2,647.62	-\$1,612.39	-37.85%	
		E091924		Operating costs-CEO flat Scotia St				\$2,958.00		\$2,958.00		\$2,658.00		\$2,026.84	-\$631.16	-23.75%	
		E091926		Operating costs-38 Lennon St				\$6,204.00		\$6,204.00		\$3,653.99		\$2,281.00	-\$1,372.99	-37.58%	
		E091927		Operating costs-U7/30 Scotia St				\$6,709.00		\$6,709.00		\$4,159.00		\$2,144.94	-\$2,014.06	-48.43%	
		E091928		Operating costs-U6/30 Scotia St				\$6,204.00		\$6,204.00		\$3,654.01		\$1,571.81	-\$2,082.20	-56.98%	
		E091929		Operating costs-61/63 Scotia St				\$6,709.00		\$6,709.00		\$4,159.00		\$2,676.17	-\$1,482.83	-35.65%	
		E091930		Operating costs-60A Scotia St				\$7,088.00		\$7,088.00		\$3,863.97		\$1,925.67	-\$1,938.30	-50.16%	
		E091931		Operating costs-60B Scotia St				\$6,888.00		\$6,888.00		\$3,937.00		\$1,841.47	-\$2,095.53	-53.23%	
		E091932		Operating costs-60C Scotia St				\$6,888.00		\$6,888.00		\$3,713.98		\$1,818.36	-\$1,895.62	-51.04%	
		E091940		Operating costs-U8/30 Scotia St				\$7,642.00		\$7,642.00		\$4,550.02		\$2,044.02	-\$2,506.00	-55.08%	
		E091941		Operating costs-Unit 1 Lot 962 Jones St				\$5,912.00		\$5,912.00		\$3,337.00		\$1,692.95	-\$1,644.05	-49.27%	
		E091942		Operating costs-Unit 2 Lot 962 Jones St				\$9,048.00		\$9,048.00		\$4,905.00		\$1,758.21	-\$3,146.79	-64.15%	
		E091943		Operating costs-Unit 3 Lot 962 Jones St				\$5,912.00		\$5,912.00		\$3,337.00		\$1,844.68	-\$1,492.32	-44.72%	
		E091955		Maintenance costs -21 Lennon St				\$6,851.00		\$6,851.00		\$3,425.98		\$6,929.92	\$3,503.94	102.28%	
		E091956		Maintenance costs-44 Lennon St				\$6,851.00		\$6,851.00		\$3,425.96		\$2,670.61	-\$755.35	-22.05%	
		E091957		Maintenance costs-67/69 Scotia St				\$10,451.00		\$10,451.00		\$7,026.02		\$60,313.09	\$53,287.07	758.42%	
		E091958		Maintenance costs-13 Woodley St (SPQ)				\$5,651.00		\$5,651.00		\$2,826.00		\$9,153.55	\$327.55	11.59%	
		E091959		Maintenance costs-U1/30 Scotia St				\$7,151.00		\$7,151.00		\$3,326.00		\$9,997.27	\$6,671.27	200.58%	
		E091960		Maintenance costs-U2/30 Scotia St				\$7,451.00		\$7,451.00		\$3,526.02		\$2,595.66	-\$930.36	-26.39%	
		E091961		Maintenance costs-U3/30 Scotia St				\$7,451.00		\$7,451.00		\$3,725.98		\$1,766.26	-\$1,959.72	-52.60%	
		E091962		Maintenance costs-U4/30 Scotia St				\$7,251.00		\$7,251.00		\$3,525.98		\$1,699.83	-\$1,826.15	-51.79%	
		E091963		Maintenance costs-U5/30 Scotia St				\$7,451.00		\$7,451.00		\$3,725.98		\$6,852.25	\$3,126.27	83.90%	
		E091964		Maintenance costs-CEO flat Scotia St				\$1,695.00		\$1,695.00		\$847.98		\$1,699.83	\$851.85	100.46%	
		E091965		Maintenance costs-38 Lennon St				\$7,152.00		\$7,152.00		\$3,525.98		\$1,699.83	-\$1,826.15	-51.79%	
		E091966		Maintenance costs-U7/30 Scotia St				\$7,152.00		\$7,152.00		\$3,625.98		\$6,007.25	\$2,381.27	65.67%	
		E091967		Maintenance costs-U6/30 Scotia St				\$7,152.00		\$7,152.00		\$3,575.98		\$1,773.13	-\$1,802.85	-50.42%	
		E091968		Maintenance costs-61/63 Scotia St				\$7,152.00		\$7,152.00		\$3,575.98		\$1,980.17	-\$1,595.81	-44.63%	
		E091969		Maintenance costs-60A Scotia St				\$7,152.00		\$7,152.00		\$3,575.98		\$2,149.92	-\$1,426.06	-39.88%	
		E091970		Maintenance costs-60B Scotia St				\$7,552.00		\$7,552.00		\$3,775.98		\$2,663.06	-\$1,112.92	-29.47%	
		E091971		Maintenance costs-60C Scotia St				\$7,152.00		\$7,152.00		\$3,625.98		\$1,942.86	-\$1,683.12	-46.42%	
		E091973		Maintenance costs-U8/30 Scotia St				\$7,152.00		\$7,152.00		\$3,625.98		\$2,262.18	-\$1,363.80	-37.61%	
		E091974		Maintenance costs-Unit 1 Lot 962 Jones St				\$7,452.00		\$7,452.00		\$3,825.98		\$1,810.78	-\$2,015.20	-52.67%	
		E091975		Maintenance costs-Unit 2 Lot 962 Jones St				\$7,452.00		\$7,452.00		\$3,725.98		\$3,393.20	-\$332.78	-8.93%	
		E091976		Maintenance costs-Unit 3 Lot 962 Jones St				\$7,452.00		\$7,452.00		\$3,725.98		\$3,053.84	-\$672.14	-18.04%	
		E091999		Staff House Costs Allocated to Works				-\$421,093.00		-\$421,093.00		-\$210,552.00		-\$248,907.89	-\$38,355.89	18.22%	
				Staff Housing Total				\$0.00	\$0.00	\$0.00	\$0.00	\$14,421.71	\$0.00	\$0.06	-\$14,421.65		
		R092913		Reimbursement				-\$500.00	-\$500.00	-\$500.00	-\$300.00		\$38.49		\$338.49	-\$112.83%	
		R092914		Rental				\$0.00	\$0.00	\$0.00	\$0.00		-\$45.45		-\$45.45		
				Housing Total				-\$500.00	\$0.00	-\$500.00	\$0.00	-\$300.00	\$14,421.71	-\$6.96	\$0.06	-\$14,083.16	
				Sanitation - Household Refuse Total				-\$65,800.00	\$328,328.00	-\$65,800.00	\$328,328.00	-\$65,800.00	\$171,321.85	\$208,459.38	\$37,137.53		
		E101010		Depreciation				\$5,300.00		\$5,300.00		\$2,649.98		\$2,651.54	\$1.56	0.06%	
		E101011		Refuse collection (internal costs)				\$123,286.00		\$123,286.00		\$61,642.96		\$63,457.64	\$1,814.68	2.94%	
		E101012		Disposal site operation				\$113,174.00		\$113,174.00		\$55,874.44		\$93,813.79	\$37,939.35	67.90%	
		E101013		Bulk Refuse Collection (Verge)				\$12,195.00		\$12,195.00		\$6,147.50		\$5,426.63	-\$720.87		
		E101014		Refuse collection (external costs)				\$3,000.00		\$3,000.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%	
		E101015		Administration allocated				\$12,983.00		\$12,983.00		\$6,491.49		\$5,053.37	-\$1,438.12	-22.15%	
		E101020		Collection & disposal of vehicles(car bodies)				\$5,964.00		\$5,964.00		\$3,031.98		\$9,777.66	\$6,745.68	222.48%	
		E101024		Litter control				\$35,885.00		\$35,885.00		\$17,942.50		\$22,086.65	\$4,144.15	23.10%	
		E101025		Insurance - Pollution Legal Liability				\$16,541.00		\$16,541.00		\$16,541.00		\$6,192.10	-\$10,348.90	-62.57%	
		R101012		Refuse collection - Domestic				-\$36,410.00	-\$36,410.00	-\$36,410.00	-\$36,410.00		-\$41,254.00		-\$4,844.00	13.30%	
		R101013		Refuse Collection Commercial/Industrial				-\$29,390.00	-\$29,390.00	-\$29,390.00	-\$29,390.00		-\$23,000.00		\$6,390.00	-21.74%	
				Sanitation - Household Refuse Total				-\$65,800.00	\$328,328.00	-\$65,800.00	\$328,328.00	-\$65,800.00	\$171,321.85	\$208,459.38	\$37,137.53		
		E103025		Liquid waste disposal site maintenance				\$11,829.00		\$11,829.00		\$5,964.48		\$3,162.28	-\$2,802.20	-46.98%	
		R103023		Liquid waste disposal site fees				-\$6,000.00	-\$6,000.00	-\$6,000.00	-\$3,000.00		-\$107.27		\$2,892.73	-96.42%	
		R103024		Asbestos Waste Disposal Site Fees				-\$130.00	-\$130.00	-\$130.00	-\$60.00		\$0.00		\$60.00		
				Sewerage Total				-\$6,130.00	\$11,829.00	-\$6,130.00	\$11,829.00	-\$3,060.00	\$5,964.48	-\$107.27	\$3,162.28	\$150.53	
				Town Planning & Regional Development Total				-\$2,000.00	\$67,568.00	-\$2,000.00	\$67,568.00	-\$800.00	\$33,283.98	\$0.00	\$13,480.67	-\$19,003.31	
				Other Community Amenities													
		E107010		Depreciation-Public conveniences				\$4,500.00		\$4,500.00		\$2,418.14		\$2,418.14	\$168.14	7.47%	
		E107054		Maintenance - Public Conveniences				\$41,233.00		\$41,233.00		\$20,808.94		\$30,499.15	\$9,690.21	46.57%	
		E107061		Maintenance - Grave Digging				\$21,524.00		\$21,524.00		\$10,761.95		\$26,911.56	\$16,149.61	150.06%	
		E107062		Maintenance - Cemetery				\$23,157.00		\$23,157.00		\$11,528.47		\$7,859.89	-\$3,668.58	-31.82%	
		E107063		Building operation-Cemetery				\$489.00		\$489.00		\$391.00		\$404.28	\$13.28	3.40%	
		E107064		Street furniture				\$2,199.00		\$2,199.00		\$1,149.50		\$495.45	-\$654.05	-56.90%	
		E107092		Administration allocated				\$9,796.00		\$9,796.00		\$4,898.00		\$3,746.33	-\$1,151.67	-23.51%	

31/12/2016	Programme	SP	Sub-Programme Description	COA	Description	Adopted Budget	Adopted Budget	Amended Budget	Amended Budget	YTD Budget		YTD Budget		Variance (\$)	Variance (%)	
						Income	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure			
				R107051	Burial fees - Cemetery	-\$5,000.00		-\$5,000.00		-\$2,000.00		-\$3,600.00		-\$1,600.00	80.00%	
					Other Community Amenities Total	-\$5,000.00	\$102,898.00	-\$5,000.00	\$102,898.00	-\$2,000.00	\$51,787.86	-\$5,600.00	\$72,334.80	\$16,946.94		
					Community Amenities Total	-\$78,930.00	\$510,623.00	-\$78,930.00	\$510,623.00	-\$71,660.00	\$262,358.17	-\$69,961.27	\$297,437.13	\$36,777.69		
11	Recreation & Culture	111	Public Halls & Civic Centres	E111105	Administration allocated		\$10,385.00		\$10,385.00		\$5,192.49		\$3,978.40	-\$1,214.09	-23.38%	
				E111110	Depreciation		\$33,700.00		\$33,700.00		\$16,854.00		-\$307.00	-\$1,82%		
				E111114	Recreation Centre Bldg operation		\$21,377.00		\$21,377.00		\$13,303.99		\$7,505.94	-\$5,798.05	-43.58%	
				E111116	Recreation Centre Bldg maintenance		\$18,460.00		\$18,460.00		\$9,229.98		\$5,949.05	-\$3,280.93	-35.55%	
				E111119	Recreation Centre gardens maintenance		\$11,329.00		\$11,329.00		\$5,664.48		\$4,814.66	-\$849.82	-15.00%	
				R111501	Recreation Centre hire charges	-\$500.00		-\$500.00		-\$250.00		\$63.65		\$313.65	-\$25.00	-125.46%
				R111504	Hire of table and chairs	-\$200.00		-\$200.00		-\$100.00		-\$255.00		-\$155.00	155.00%	
				R111505	Reimbursement	-\$100.00		-\$100.00		-\$50.00		-\$30,413.64		-\$30,363.64	60727.28%	
					Public Halls & Civic Centres Total	-\$800.00	\$95,251.00	-\$800.00	\$95,251.00	-\$400.00	\$50,244.94	-\$30,604.99	\$38,795.05	-\$41,654.88		
11	Recreation & Culture	112	Beaches	E112100	Administration allocated		\$18,476.00		\$18,476.00		\$9,237.98		\$6,964.22	-\$2,273.76	-24.61%	
				E112101	Swimming pool - salaries & allowances		\$101,212.00		\$101,212.00		\$50,606.00		\$34,571.48	-\$16,034.52	-31.69%	
				E112102	Swimming pool - superannuation		\$9,121.00		\$9,121.00		\$4,560.48		\$4,604.18	\$43.70	0.96%	
				E112104	Depreciation		\$65,200.00		\$65,200.00		\$32,600.00		\$33,853.73	\$1,253.73	3.85%	
				E112105	Housing allocated-Pool manager		\$20,078.00		\$20,078.00		\$10,038.00		\$7,808.66	-\$2,229.34	-22.21%	
				E112106	Insurance		\$1,600.00		\$1,600.00		\$1,600.00		\$1,580.80	-\$19.20	-1.20%	
				E112108	Swimming pool building operation		\$27,361.00		\$27,361.00		\$17,174.00		\$15,608.16	-\$1,565.84	-9.12%	
				E112109	Swimming pool building maintenance		\$19,161.00		\$19,161.00		\$9,576.00		\$5,655.50	-\$3,920.50	-40.94%	
				E112111	Swimming pool bowl & pool plant maintenance		\$11,161.00		\$11,161.00		\$5,580.00		\$3,409.96	-\$2,170.04	-38.89%	
				E112113	Pool Community Events		\$8,000.00		\$8,000.00		\$4,000.00		\$565.04	-\$3,434.96		
				E112114	Swimming pool chemicals and gas		\$8,000.00		\$8,000.00		\$4,002.00		\$2,945.69	-\$1,056.31	-26.39%	
				E112115	Swimming pool grounds/gardens		\$14,161.00		\$14,161.00		\$7,074.00		\$7,572.82	\$498.82	7.05%	
				E112118	Training & conference costs		\$7,000.00		\$7,000.00		\$4,000.00		\$0.00	-\$4,000.00	-100.00%	
				E112119	Other employment costs		\$8,900.00		\$8,900.00		\$1,000.00		\$83.00	-\$917.00	-91.70%	
				E112122	Occupation Safety & Health costs		\$1,000.00		\$1,000.00		\$500.00		\$0.00	-\$500.00	-100.00%	
				R112101	Pool Revitalisation Program	-\$32,000.00		-\$32,000.00		-\$32,000.00		-\$32,000.00		\$0.00	0.00%	
				R112103	Swimming pool daily admissions	-\$500.00		-\$500.00		-\$500.00		\$9,818.18		\$10,318.18	-\$2063.64%	
					Swimming Areas And Beaches Total	-\$32,500.00	\$320,431.00	-\$32,500.00	\$320,431.00	-\$32,500.00	\$161,548.46	-\$27,181.82	\$125,223.24	-\$26,007.04		
					Other Recreation & Sport - Grounds & Reserves		\$53,000.00		\$53,000.00		\$26,502.00		\$25,575.69	-\$926.31	-3.50%	
				E113105	Administration allocated		\$25,593.00		\$25,593.00		\$12,798.00		\$9,455.92	-\$3,342.08	-26.11%	
				E113110	Verge & median strips garden maintenance		\$20,391.00		\$20,391.00		\$10,194.00		\$2,452.71	-\$7,741.29	-75.94%	
				E113114	Townsite parks maintenance		\$11,401.00		\$11,401.00		\$5,736.00		\$3,911.99	-\$1,824.01	-31.80%	
				E113115	Vacant land & reserves maintenance		\$56,643.00		\$56,643.00		\$28,320.08		\$29,208.84	\$888.84	3.14%	
				E113120	Recreation Ground- Bldg loan interest		\$9,918.00		\$9,918.00		\$4,959.00		\$0.00	-\$4,959.00	-100.00%	
				E113121	Recreation ground (oval) bldg & structures operation		\$4,731.00		\$4,731.00		\$3,031.00		\$2,586.15	-\$444.85	-14.68%	
				E113122	Recreation ground (oval) maintenance		\$37,519.00		\$37,519.00		\$18,762.00		\$16,408.36	-\$2,353.64	-12.54%	
				E113123	Basketball/tennis/netball court maintenance		\$5,098.00		\$5,098.00		\$2,550.00		\$1,944.30	-\$605.70	-23.75%	
				E113124	Racecourse maintenance		\$2,208.00		\$2,208.00		\$1,645.00		\$388.29	-\$1,256.71	-76.40%	
				E113125	Basketball/tennis/netball court operation		\$1,276.00		\$1,276.00		\$1,176.00		\$1,075.62	-\$100.38	-8.54%	
				E113126	Changeroom(Oval) Operation		\$3,009.00		\$3,009.00		\$2,283.99		\$1,583.82	-\$700.17	-30.66%	
				E113127	Changeroom(Oval) Maintenance		\$9,796.00		\$9,796.00		\$5,148.00		\$3,681.22	-\$1,466.78	-28.49%	
				E113128	Golf course maintenance		\$3,132.00		\$3,132.00		\$1,616.00		\$1,398.41	-\$217.59	-13.46%	
				E113130	Town water reticulation & bore's operation maintenance		\$61,838.00		\$61,838.00		\$31,000.00		\$27,248.18	-\$3,751.82	-12.10%	
				R113130	Basketball/tennis/netball court & recreation ground fees	-\$100.00		-\$100.00		-\$50.00		\$139.50		\$189.50	-\$79.00	-379.00%
				R113131	Changeroom Hire	-\$500.00		-\$500.00		-\$200.00		\$180.00		\$380.00	-\$190.00	-190.00%
				R113132	Grant - Sports Courts & Cricket Practice Wickets- DSR	-\$14,700.00		-\$14,700.00		-\$14,700.00		-\$14,700.00		\$0.00	0.00%	
					Other Recreation & Sport - Grounds & Reserves Total	-\$15,300.00	\$305,553.00	-\$15,300.00	\$305,553.00	-\$14,950.00	\$155,720.99	-\$14,380.50	\$126,919.50	-\$28,231.99		
					Other Recreation & Sport - Sports & Recreation Programmes		\$24,019.00		\$24,019.00		\$12,012.00		\$8,850.74	-\$3,161.26	-26.32%	
				E114102	Depreciation		\$700.00		\$700.00		\$348.00		\$3,289.11	\$2,941.11	845.15%	
				E114103	Sports & Recreation staff salaries & allowances		\$155,838.00		\$155,838.00		\$77,922.00		\$12,749.83	-\$65,172.17	-83.64%	
				E114104	Sports & Recreation staff superannuation		\$21,876.00		\$21,876.00		\$10,938.00		\$341.85	-\$10,596.15	-96.87%	
				E114105	Housing allocated		\$35,014.00		\$35,014.00		\$17,508.00		\$9,675.01	-\$7,832.99	-44.74%	
				E114106	Insurance		\$4,782.00		\$4,782.00		\$4,782.00		\$4,781.50	-\$0.50	-0.01%	
				E114107	Other employment costs		\$4,900.00		\$4,900.00		\$1,960.00		\$90.86	-\$1,869.14	-95.36%	
				E114108	Occupational Health & safety		\$1,500.00		\$1,500.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%	
				E114109	Training & conference		\$5,000.00		\$5,000.00		\$3,000.00		\$0.00	-\$3,000.00	-100.00%	
				E114110	Recruitment and Relocation Costs		\$10,000.00		\$10,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
				E114115	Vehicle costs - Toyota Van(Bus)		\$9,747.00		\$9,747.00		\$5,181.00		\$2,790.83	-\$2,390.17	-46.13%	
				E114120	Coaching/Sports specialist		\$8,000.00		\$8,000.00		\$4,002.00		\$0.00	-\$4,002.00	-100.00%	
				E114121	Equipment and Costs for Activities		\$16,000.00		\$16,000.00		\$7,998.00		\$375.93	-\$7,622.07	-95.30%	
				E114122	After school activities		\$3,000.00		\$3,000.00		\$1,500.00		\$0.00	-\$1,500.00	-100.00%	
				R114001	Gym fees	-\$2,500.00		-\$2,500.00		-\$1,300.00		-\$1,872.70		-\$572.70	44.05%	
				R114002	Grants & Subsidies	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
				R114003	Reimbursement	-\$300.00		-\$300.00		-\$100.00		-\$54.54		\$45.46	45.46%	
				R114004	Kiosk sales	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
				R114007	Shire's Bus Hire	-\$1,500.00		-\$1,500.00		-\$1,000.00		\$0.00		\$1,000.00		
				R114005	CSRF Grant - Facilities Audit/Master Plan	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
					Other Recreation & Sport - Sports & Recreation Programmes Total	-\$4,300.00	\$300,376.00	-\$4,300.00	\$300,376.00	-\$2,400.00	\$153,151.00	-\$1,927.24	\$42,945.66	-\$109,732.58		

31/12/2016	Programme	SP	Sub-Programme	Description	COA	Description	Adopted Budget	Adopted Budget	Amended Budget	Amended Budget	YTD Budget	YTD Budget	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
Prog	Description						Income	Expenditure	Income	Expenditure	Income	Expenditure				
			Television And													
11	Recreation & Culture	115	Rebroadcasting	E115104		Depreciation		\$2,600.00		\$2,600.00		\$1,302.00		\$518.36	-\$783.64	-60.19%
				E115131		Television and radio operation		\$500.00		\$500.00		\$300.00		\$1,324.09	\$1,024.09	341.36%
				E115134		Administration allocated		\$9,725.00		\$9,725.00		\$4,860.00		\$3,722.08	-\$1,137.92	-23.41%
			Television And Rebroadcasting Total				\$0.00	\$12,825.00	\$0.00	\$12,825.00		\$6,462.00		\$5,564.53	-\$897.47	
11	Recreation & Culture	116	Libraries	E116147		Administration allocated		\$33,853.00		\$33,853.00		\$16,926.00		\$12,570.64	-\$4,355.36	-25.73%
				E116150		Library book exchanges expense		\$1,000.00		\$1,000.00		\$600.00		\$0.00	-\$600.00	-100.00%
				E116151		Library lost and damage books		\$500.00		\$500.00		\$300.00		\$200.00	-\$100.00	-33.33%
				E116152		Library - other costs		\$3,300.00		\$3,300.00		\$1,650.00		\$532.73	-\$1,117.27	-67.71%
				R116501		Lost/damaged book reimbursement		-\$100.00		-\$100.00		-\$50.00		\$0.00	\$0.00	-100.00%
			Libraries Total				-\$100.00	\$38,653.00	-\$100.00	\$38,653.00	-\$50.00	\$19,476.00		\$13,303.37	-\$6,172.63	
11	Recreation & Culture	117	Heritage	E117001		Administration allocated		\$15,399.00		\$15,399.00		\$7,698.00		\$5,807.52	-\$1,890.48	-24.56%
				E117011		Municipal heritage inventory review		\$15,000.00		\$15,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%
				E117012		Historical photographs		\$4,000.00		\$4,000.00		\$2,000.00		\$0.00	-\$2,000.00	-100.00%
				E117014		Heritage Operation/Maintenance Costs		\$3,706.00		\$3,706.00		\$2,202.00		\$1,502.61	-\$699.39	-31.76%
			Heritage Total				\$0.00	\$38,105.00	\$0.00	\$38,105.00	\$0.00	\$21,900.00		\$7,310.13	-\$14,589.87	
11	Recreation & Culture	118	Other Culture - Art Gallery	E118101		Administration allocated		\$47,650.00		\$47,650.00		\$23,826.00		\$18,033.60	-\$5,792.40	-24.31%
				E118102		Insurance		\$3,182.00		\$3,182.00		\$0.00		\$0.00	\$0.00	0.00%
				E118103		Gallery materials		\$6,000.00		\$6,000.00		\$4,000.00		\$3,064.34	-\$935.66	-23.39%
				E118104		Gallery miscellaneous items		\$10,363.00		\$10,363.00		\$5,000.00		\$1,112.81	-\$3,887.19	-77.74%
				E118105		Gallery consultants		\$10,000.00		\$10,000.00		\$4,000.00		\$4,928.36	\$928.36	23.21%
				E118106		Gallery travel - exhibitions & workshops		\$10,048.00		\$10,048.00		\$5,000.00		\$230.30	-\$4,769.70	-95.39%
				E118107		Gallery professional development		\$5,800.00		\$5,800.00		\$2,500.00		\$0.00	-\$2,500.00	-100.00%
				E118108		Gallery payment to the artist		\$34,600.00		\$34,600.00		\$17,298.00		\$11,258.64	-\$6,039.36	-34.91%
				E118109		Gallery - purchase of headsox		\$3,000.00		\$3,000.00		\$1,500.00		\$2,291.50	\$791.50	52.77%
				E118110		Gallery - marketing activities		\$5,000.00		\$5,000.00		\$2,502.00		\$151.82	-\$2,350.18	-93.93%
				E118111		Gallery - building operating costs		\$16,912.00		\$16,912.00		\$11,028.00		\$6,728.33	-\$4,299.67	-38.99%
				E118112		Gallery - building maintenance		\$4,199.00		\$4,199.00		\$1,846.00		\$1,656.82	-\$189.18	-10.25%
				E118113		Gallery - inhouse meetings & conferences		\$500.00		\$500.00		\$300.00		\$0.00	-\$300.00	-100.00%
				E118115		Gallery - artist skills development		\$5,000.00		\$5,000.00		\$2,000.00		\$0.00	-\$2,000.00	-100.00%
				E118116		Gallery - housing allocated		\$20,471.00		\$20,471.00		\$10,236.00		\$7,099.08	-\$3,136.92	-30.65%
				E118117		Gallery Assistant Wages		\$24,242.00		\$24,242.00		\$12,120.00		\$0.00	-\$12,120.00	-100.00%
				E118119		Gallery - staff salaries & allowances		\$101,431.00		\$101,431.00		\$50,718.00		\$38,226.47	-\$12,491.53	-24.63%
				E118120		Gallery - staff superannuation		\$17,518.00		\$17,518.00		\$8,760.00		\$7,788.52	-\$971.48	-11.09%
				E118121		Gallery - other employment costs		\$4,000.00		\$4,000.00		\$1,300.00		\$0.00	-\$1,300.00	-100.00%
				E118122		Gallery - occupational safety & health costs		\$1,000.00		\$1,000.00		\$500.00		\$0.00	-\$500.00	-100.00%
				E118125		Art Development Proposal - Fit Out		\$5,000.00		\$5,000.00		\$2,000.00		\$0.00	-\$2,000.00	-100.00%
				R118101		Grant - Art gallery operation		-\$135,000.00		-\$135,000.00		-\$135,000.00		-\$135,000.00	\$0.00	0.00%
				R118102		Reimbursement General		-\$3,000.00		-\$3,000.00		-\$1,500.00		\$0.00	\$1,500.00	-100.00%
				R118103		Gallery art sales		-\$45,000.00		-\$45,000.00		-\$22,500.00		-\$14,751.12	\$7,748.88	-34.44%
				R118104		Gallery reimbursement		-\$34,600.00		-\$34,600.00		-\$17,298.00		-\$5,482.62	\$11,815.38	-68.30%
				R118105		Sale of headsox		-\$6,000.00		-\$6,000.00		-\$3,000.00		-\$3,272.84	-\$272.84	9.09%
			Other Culture - Art Gallery Total				-\$223,600.00	\$335,916.00	-\$223,600.00	\$335,916.00	-\$179,298.00	\$169,616.00	-\$158,506.58	\$105,752.59	-\$43,071.99	
			Other Culture- Events,													
			Celebrations & Festivals	E119002		Events & Celebrations Shire Funded		\$20,000.00		\$20,000.00		\$8,000.00		\$1,832.69	-\$6,167.31	-77.09%
				E119003		Events & Celebrations Community Sponsored		\$3,500.00		\$3,500.00		\$1,500.00		\$294.55	-\$1,205.45	-80.36%
				E119192		Administration Allocated		\$3,188.00		\$3,188.00		\$1,596.00		\$1,307.13	-\$288.87	-18.10%
				R119001		Contributions & Grants/Community Sponsored		-\$3,500.00		-\$3,500.00		-\$1,000.00		\$0.00	\$1,000.00	-100.00%
			Other Culture- Events, Celebrations & Festivals Total				-\$3,500.00	\$26,688.00	-\$3,500.00	\$26,688.00	-\$1,000.00	\$11,096.00	\$0.00	\$3,434.37	-\$6,661.63	
			Recreation & Culture Total				-\$280,100.00	\$1,473,798.00	-\$280,100.00	\$1,473,798.00	-\$230,598.00	\$749,215.39	-\$227,601.13	\$469,248.44	-\$277,020.08	
			Streets, Roads, Bridges &													
			Depot Construction	R121210		Roads 2025 (Regional Road Group) Grant		-\$300,000.00		-\$300,000.00		-\$150,000.00		-\$120,000.00	\$30,000.00	-20.00%
				R121213		Roads to Recovery Grant		-\$886,094.00		-\$886,094.00		-\$200,000.00		\$0.00	\$200,000.00	-100.00%
				R121220		Remote Communities Grant - FAG		-\$18,604.00		-\$18,604.00		-\$18,604.00		-\$9,302.00	\$9,302.00	-50.00%
				R121221		Remote Communities Grant - MainRoads		-\$9,000.00		-\$9,000.00		-\$9,000.00		-\$3,698.00	\$5,302.00	-58.91%
			Streets, Roads, Bridges & Depot Construction Total				-\$1,213,698.00	\$0.00	-\$1,213,698.00	\$0.00	-\$377,604.00	\$0.00	-\$133,000.00	\$0.00	\$244,604.00	
			Streets, Roads, Bridges &													
			Depot Maintenance	E122201		Depreciation- Depot facilities		\$8,100.00		\$8,100.00		\$4,050.00		\$6,731.80	\$2,681.80	66.22%
				E122202		Depreciation - Infrastructure assets		\$5,600,000.00		\$5,600,000.00		\$2,800,002.00		\$916,037.14	-\$1,883,964.86	-67.28%
				E122205		Administration allocated		\$21,704.00		\$21,704.00		\$10,854.00		\$8,826.07	-\$2,027.93	-18.68%
				E122223		Depot building operation		\$13,687.00		\$13,687.00		\$8,612.00		\$7,072.65	-\$1,539.35	-17.87%
				E122224		Depot building maintenance		\$65,143.00		\$65,143.00		\$32,568.00		\$32,471.65	-\$96.35	-0.30%
				E122225		Footpath maintenance		\$8,996.00		\$8,996.00		\$4,500.00		\$2,035.08	-\$2,464.92	-54.78%
				E122226		Street lighting		\$16,000.00		\$16,000.00		\$7,998.00		\$4,876.42	-\$3,121.58	-39.03%
				E122227		Street sweeping and cleaning		\$13,329.00		\$13,329.00		\$6,666.00		\$6,087.02	-\$578.98	-8.69%
				E122228		Townsite street trees		\$13,164.00		\$13,164.00		\$6,576.00		\$2,617.36	-\$3,958.64	-60.20%
				E122229		Signs - directional roads & streets		\$27,152.00		\$27,152.00		\$13,076.00		\$12,429.09	-\$646.91	-4.95%
				E122234		Maintenance road grading		\$792,640.00		\$792,640.00		\$396,324.00		\$487,251.17	\$90,927.17	22.94%
				E122236		Verge Clearing		\$150,000.00		\$150,000.00		\$75,000.00		\$0.00	-\$75,000.00	-100.00%
				E122237		Town street maintenance		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
				E122238		Consultants		\$20,000.00		\$20,000.00		\$10,000.00		\$11,881.42	\$1,881.42	18.81%
				E122239		Miscellaneous		\$0.00		\$0.00		\$0.00		\$1,479.71	\$1,479.71	
				R122001		Reimbursement & contributions		-\$100.00		-\$100.00		-\$100.00		\$0.00	\$100.00	
				R122002		Mainroads direct grant		-\$150,000.00		-\$150,000.00		-\$150,000.00		-\$190,236.00	-\$40,236.00	26.82%
				R122005		Road Closure and Vehicle Movement		-\$200.00		-\$200.00		-\$100.00		\$0.00	\$100.00	-100.00%

31/12/2016	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
					R122004	Grant Flood Damages (WANDRRA)	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
						Streets, Roads, Bridges & Depot Maintenance Total	-\$150,300.00	\$6,749,915.00	-\$150,300.00	\$6,749,915.00	-\$150,200.00	\$3,376,226.00	-\$190,236.00	\$1,499,796.58	-\$1,916,465.42		
12	Transport		123	Road Plant Purchases	E123010	Purchase of minor plant/equipment	\$10,000.00		\$10,000.00		\$4,000.00		\$0.00		-\$4,000.00	-100.00%	
					E123001	Loss on sale of asset		\$14,716.00		\$14,716.00		\$14,716.00		\$0.00	-\$14,716.00	-100.00%	
					R123001	Gain on Sale of assets	-\$2,237.00		-\$2,237.00		-\$2,237.00		-\$6,987.60		-\$4,750.60		
					R123010	Sale of plant & equipment	-\$145,000.00		-\$145,000.00		-\$145,000.00		-\$34,545.45		\$110,454.55	-76.18%	
					R123020	Less: Sale of plant & equipment	\$145,000.00		\$145,000.00		\$145,000.00		\$34,545.45		-\$110,454.55	-76.18%	
						Road Plant Purchases Total	-\$2,237.00	\$24,716.00	-\$2,237.00	\$24,716.00	-\$2,237.00	\$18,716.00	-\$6,987.60	\$0.00	-\$23,466.60		
12	Transport		126	Aerodromes	E126248	Depreciation		\$145,000.00		\$145,000.00		\$72,498.00		\$73,261.41	\$763.41	1.05%	
					E126249	Administration allocated		\$26,657.00		\$26,657.00		\$13,326.00		\$10,846.81	-\$2,479.19	-18.60%	
					E126250	Insurance		\$4,140.00		\$4,140.00		\$4,140.00		\$3,885.81	-\$254.19	-6.14%	
					E126270	Aerodrome operation		\$66,521.00		\$66,521.00		\$34,260.00		\$64,737.24	\$30,477.24	88.96%	
					E126271	Aerodrome maintenance		\$119,886.00		\$119,886.00		\$59,946.00		\$69,193.98	\$9,247.98	15.43%	
					E126272	Aerodrome Building Operation		\$10,904.00		\$10,904.00		\$9,077.00		\$8,082.38	-\$994.62	-10.96%	
					E126273	Wiluna Airport Master Plan		\$0.00		\$0.00		\$0.00		\$2,240.00	\$2,240.00		
					R126242	Landing fees	-\$48,000.00		-\$48,000.00		-\$24,000.00		-\$29,427.47		-\$5,427.47	22.61%	
					R126243	Lease charges	-\$1,060.00		-\$1,060.00		-\$1,060.00		\$0.00		\$1,060.00	-\$1,060.00	-100.00%
					R126244	Grant - Wiluna Airport Master Plan		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00		
					R126245	Passenger Service Fee	-\$50,000.00		-\$50,000.00		-\$25,002.00		-\$45,586.91		-\$20,584.91	82.33%	
					R126246	Grant - Airport Electrical Renewal		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00		
					R126262	Grant - Airport Sealing	-\$192,500.00		-\$192,500.00		\$0.00		\$0.00		\$0.00		
					R126264	Grant - Airport Terminal	-\$250,000.00		-\$250,000.00		\$0.00		\$0.00		\$0.00		
						Aerodromes Total	-\$541,560.00	\$373,108.00	-\$541,560.00	\$373,108.00	-\$50,062.00	\$193,247.00	-\$75,014.38	\$232,247.63	\$1,048.25		
						Transport Total	-\$1,907,795.00	\$7,147,739.00	-\$1,907,795.00	\$7,147,739.00	-\$580,103.00	\$3,588,189.00	-\$405,237.98	\$1,732,044.21	-\$1,681,279.77		
13	Economic Services		131	Rural Services	E131331	Noxious weeds and pest plants		\$8,297.00		\$8,297.00		\$4,146.00		\$813.23	-\$3,332.77	-80.39%	
					E131333	GNRBA Projects		\$50,000.00		\$50,000.00		\$25,000.00		\$0.00	-\$25,000.00	-100.00%	
						Rural Services Total		\$58,297.00		\$58,297.00		\$29,146.00		\$813.23	-\$28,332.77		
13	Economic Services		132	Tourism & Area Promotion	E132105	Administratin allocated		\$59,009.00		\$59,009.00		\$29,502.00		\$22,871.88	-\$6,630.12	-22.47%	
					E132301	Tourist officer salary & allowances		\$76,297.00		\$76,297.00		\$38,148.00		\$29,405.67	-\$8,742.33	-22.92%	
					E132302	Tourist officer superannuation		\$3,876.00		\$3,876.00		\$1,938.00		\$6,457.61	\$4,519.61	233.21%	
					E132303	Insurance		\$808.00		\$808.00		\$808.00		\$808.00	\$0.00	0.00%	
					E132304	Occupational Safety and Health Cost		\$500.00		\$500.00		\$500.00		\$0.00	-\$500.00	-100.00%	
					E132307	Other employment costs		\$5,000.00		\$5,000.00		\$2,500.00		\$0.00	-\$2,500.00	-100.00%	
					E132310	Depreciation		\$1,300.00		\$1,300.00		\$648.00		\$1,981.00	\$1,333.00	205.71%	
					E132311	CSR/Interpretive Centre - loan interest		\$23,800.00		\$23,800.00		\$11,900.00		\$0.00	-\$11,900.00	-100.00%	
					E132330	Tourism promotional activities		\$50,000.00		\$50,000.00		\$25,002.00		\$28,217.49	\$3,215.49	12.86%	
					E132331	Training & conference costs		\$2,500.00		\$2,500.00		\$1,248.00		\$509.09	-\$738.91	-59.21%	
					E132332	Tourist Souvenir Items		\$10,000.00		\$10,000.00		\$4,998.00		\$2,001.09	-\$2,996.91		
					E132340	Tourist information bay		\$15,513.00		\$15,513.00		\$7,774.00		\$8,161.00	\$87.00	4.98%	
					E132341	Picnic sites maintenance		\$28,755.00		\$28,755.00		\$14,370.00		\$9,142.48	-\$5,227.52	-36.38%	
					E132342	Regional Local Government Group		\$6,000.00		\$6,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
					E132343	Caravan Park Maintenance		\$13,737.00		\$13,737.00		\$6,855.00		\$0.00	-\$6,855.00		
					R132156	Heritage Centre - Art Gallery Fit out	\$0.00		\$0.00		\$0.00		-\$79,827.00		\$0.00		
					R132503	Sale of maps & tourist items	-\$6,000.00		-\$6,000.00		-\$3,000.00		-\$5,979.02		-\$2,979.02	99.30%	
					R132505	Sales - General	\$0.00		\$0.00		\$0.00		-\$84.00		-\$84.00		
					R132343	Grant - RV Dump Point	-\$5,000.00		-\$5,000.00		\$0.00		\$0.00		\$0.00		
						Tourism & Area Promotion Total	-\$11,000.00	\$297,095.00	-\$11,000.00	\$297,095.00	-\$3,000.00	\$151,191.00	-\$85,890.02	\$109,555.31	-\$44,698.71		
13	Economic Services		133	Building Control	E133331	Building control consultancy services		\$12,480.00		\$12,480.00		\$6,240.00		\$7,048.00	\$808.00	12.95%	
					E133334	Administration allocated		\$10,385.00		\$10,385.00		\$5,190.00		\$3,978.00	-\$1,212.00	-23.35%	
					E133336	Building control - other costs		\$2,000.00		\$2,000.00		\$500.00		\$0.00	-\$500.00	-100.00%	
					R133332	Building - Fees and charges	-\$500.00		-\$500.00		-\$200.00		\$0.00		\$200.00	-100.00%	
						Building Control Total	-\$500.00	\$24,865.00	-\$500.00	\$24,865.00	-\$200.00	\$11,930.00	\$0.00	\$11,026.00	-\$704.00		
13	Economic Services		134	Economic Development	E134104	Depreciation		\$8,600.00		\$8,600.00		\$4,302.00		\$4,334.82	\$32.82	0.76%	
					E134105	Administration allocated		\$19,948.00		\$19,948.00		\$9,972.00		\$7,899.65	-\$2,072.35	-20.78%	
					E134106	Wiluna Enterprise Development operation costs		\$8,808.00		\$8,808.00		\$5,333.00		\$1,982.10	-\$3,350.90	-62.83%	
					E134107	Wiluna Enterprise Development maintenance costs		\$8,564.00		\$8,564.00		\$4,278.00		\$4,002.49	-\$275.51	-6.44%	
					E134108	Economic Impact Study		\$25,000.00		\$25,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%	
					R136332	Rental- Wiluna Enterprise Development	-\$5,050.00		-\$5,050.00		-\$2,526.00		-\$3,342.37		-\$816.37	32.32%	
						Economic Development Total	-\$5,050.00	\$70,920.00	-\$5,050.00	\$70,920.00	-\$2,526.00	\$33,885.00	-\$3,342.37	\$18,219.06	-\$16,482.31		
13	Economic Services		136	Other Economic Services	E136004	Standpipe water costs		\$1,000.00		\$1,000.00		\$400.00		\$145.49	-\$254.51	-63.63%	
					E136005	Cost for bottle water		\$2,500.00		\$2,500.00		\$1,000.00		\$6,835.11	\$5,835.11	583.51%	
					R136001	Community bus hire charges	\$0.00		\$0.00		\$0.00		-\$738.11		-\$738.11		
					R136004	Standpipe water costs	-\$1,200.00		-\$1,200.00		-\$600.00		-\$56.82		\$543.18	-90.53%	
					R136005	Sale of water bottle	-\$2,800.00		-\$2,800.00		-\$1,398.00		-\$69.09		\$1,328.91	-95.06%	
						Other Economic Services Total	-\$4,000.00	\$3,500.00	-\$4,000.00	\$3,500.00	-\$1,998.00	\$1,400.00	-\$864.02	\$6,980.60	\$6,714.58		
						Economic Services Total	-\$20,550.00	\$454,677.00	-\$20,550.00	\$454,677.00	-\$7,724.00	\$227,552.00	-\$90,096.41	\$146,594.20	-\$83,503.21		
14	Other Property & Serv	141	Private Works	E141411	Private works - various			\$3,570.00		\$3,570.00		\$1,782.00		\$5,303.71	\$3,521.71	197.63%	
					R141413	Profit on Private Works	-\$4,125.00		-\$4,125.00		-\$2,064.00		-\$3,924.86		-\$1,860.86	90.16%	
						Private Works Total	-\$4,125.00	\$3,570.00	-\$4,125.00	\$3,570.00	-\$2,064.00	\$1,782.00	-\$3,924.86	\$5,303.71	\$1,660.85		

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
14	Other Property & Serv	142 Administration General	E142406	Staff Uniform - Admin		\$2,000.00		\$2,000.00		\$1,500.00		\$522.00	-\$978.00	-65.20%	
			E142408	Recruitment & relocation - Admin		\$15,000.00		\$15,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%	
			E142411	Salaries and allowances - Admin		\$644,230.00		\$644,230.00		\$322,116.00		\$219,932.20	-\$102,183.80	-31.72%	
			E142412	Superannuation - Admin		\$80,083.00		\$80,083.00		\$40,044.00		\$27,810.39	-\$12,233.61	-30.55%	
			E142414	Other employment costs- Admin		\$5,000.00		\$5,000.00		\$2,000.00		\$0.00	-\$2,000.00	-100.00%	
			E142416	Fringe Benefits Tax - Admin		\$14,500.00		\$14,500.00		\$7,250.00		\$2,994.00	-\$4,256.00	-58.70%	
			E142421	Administration building operation costs		\$24,684.00		\$24,684.00		\$14,599.00		\$14,057.23	-\$541.77	-3.71%	
			E142422	Administration building maintenance		\$5,686.00		\$5,686.00		\$2,844.00		\$4,697.26	\$1,853.26	65.16%	
			E142423	Administration grounds maintenance		\$52,865.00		\$52,865.00		\$26,434.00		\$23,211.09	-\$3,222.91	-12.19%	
			E142431	Printing & Stationery - Admin		\$33,400.00		\$33,400.00		\$16,698.00		\$19,277.38	\$2,579.38	15.45%	
			E142432	Telecommunications - Admin		\$21,500.00		\$21,500.00		\$10,752.00		\$7,992.83	-\$2,759.17	-25.66%	
			E142433	Postage		\$3,000.00		\$3,000.00		\$1,500.00		\$1,121.51	-\$378.49	-25.23%	
			E142434	Advertising		\$3,500.00		\$3,500.00		\$1,500.00		\$1,425.00	-\$75.00	-5.00%	
			E142435	Office Equipment Maintenance - Admin		\$2,000.00		\$2,000.00		\$1,002.00		\$802.61	-\$199.39	-19.90%	
			E142436	Integrated Planning Framework		\$15,000.00		\$15,000.00		\$7,500.00		\$190.00	-\$7,310.00	-97.47%	
			E142437	Records Management		\$35,000.00		\$35,000.00		\$17,502.00		\$1,468.91	-\$16,033.09	-91.61%	
			E142439	Audit Cost		\$40,000.00		\$40,000.00		\$20,000.00		\$6,300.00	-\$13,700.00	-68.50%	
			E142440	Risk Management Expense		\$15,000.00		\$15,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
			E142442	IT system- Software License & Support		\$44,000.00		\$44,000.00		\$32,500.00		\$22,974.00	-\$9,526.00	-29.31%	
			E142443	IT System - Hardware Maintenance		\$15,000.00		\$15,000.00		\$7,500.00		\$3,683.77	-\$3,816.23	-50.88%	
			E142445	Subscriptions/Memberships Administration		\$14,100.00		\$14,100.00		\$14,100.00		\$10,104.27	-\$3,995.73	-28.34%	
			E142451	Other Office Expenses		\$5,000.00		\$5,000.00		\$2,502.00		\$832.15	-\$1,669.85	-66.74%	
			E142459	Administration Vehicle Costs		\$22,414.00		\$22,414.00		\$17,556.00		\$16,194.53	-\$1,361.47	-7.76%	
			E142461	Administration Vehicle Costs- CEO		\$27,880.00		\$27,880.00		\$14,781.00		\$15,752.74	\$971.74	6.57%	
			E142462	Annual Airfares-Admin		\$6,500.00		\$6,500.00		\$2,600.00		\$3,250.00	\$650.00	25.00%	
			E142463	Conference/Training- Admin		\$15,000.00		\$15,000.00		\$7,000.00		\$1,984.60	-\$5,015.40	-71.65%	
			E142464	Meeting Attendance		\$15,000.00		\$15,000.00		\$6,500.00		\$12,697.28	\$6,197.28	95.34%	
			E142465	Staff Professional Development		\$10,000.00		\$10,000.00		\$4,000.00		\$0.00	-\$4,000.00	-100.00%	
			E142466	Human Resources Expenses		\$15,000.00		\$15,000.00		\$7,500.00		\$8,374.18	\$874.18	11.66%	
			E142472	Consultants		\$300,000.00		\$300,000.00		\$150,000.00		\$107,213.00	-\$42,787.00	-28.52%	
			E142476	Insurance		\$20,643.00		\$20,643.00		\$20,643.00		\$22,134.98	\$1,491.98	7.23%	
			E142477	Workers Compensation Premiums- Administration		\$15,925.00		\$15,925.00		\$15,925.00		\$15,875.00	-\$50.00	-0.31%	
			E142478	Legal Expenses Administration		\$20,000.00		\$20,000.00		\$8,000.00		\$2,887.18	-\$5,112.82	-63.91%	
			E142480	Housing allocated - Admin		\$158,841.00		\$158,841.00		\$79,422.00		\$76,574.29	-\$2,847.71	-3.59%	
			E142482	Occupational safety & health costs-Admin		\$15,000.00		\$15,000.00		\$10,000.00		\$11.63	-\$9,988.37	-99.88%	
			E142483	ASSET REVALUATION COST		\$25,000.00		\$25,000.00		\$10,000.00		\$11,077.21	-\$10,772.10	-10.77%	
			E142491	Depreciation		\$50,000.00		\$50,000.00		\$24,996.00		\$20,898.81	-\$4,097.19	-16.39%	
			E142492	Less: Administration allocated		-\$1,807,751.00		-\$1,807,751.00		-\$903,882.00		-\$684,322.03	\$219,559.97	-24.29%	
			R142420	Reimbursement		-\$15,000.00		-\$15,000.00		-\$10,000.00		\$0.00	\$10,000.00	100.00%	
			R142450	Photocopying		\$20.00		\$20.00		-\$6.00		\$1.00	\$7.00	116.67%	
				Administration General Total		-\$15,020.00		\$0.00		-\$10,006.00		\$39,884.00	\$1.00	\$0.00	-\$29,877.00
14	Other Property & Serv	143 Public Works Overheads	E143011	Salaries-Work's manager,supervisor,office assistant		\$238,818.00		\$238,818.00		\$119,412.00		\$132,449.33	\$13,037.33	10.92%	
			E143044	Staff unallocated time		\$2,602.00		\$2,602.00		\$1,302.00		\$3,180.21	\$1,878.21	144.26%	
			E143051	Depot office telephone & other costs		\$4,600.00		\$4,600.00		\$2,298.00		\$1,217.06	-\$1,080.94	-47.04%	
			E143081	Fringe Benefits Tax- Works		\$14,500.00		\$14,500.00		\$7,250.00		\$2,994.00	-\$4,256.00	-58.70%	
			E143091	Superannuation - Works		\$62,799.00		\$62,799.00		\$31,398.00		\$28,607.93	-\$2,790.07	-8.89%	
			E143101	Leaves - SL, Annual, LSL, Public Holidays, Bonus		\$40,309.00		\$40,309.00		\$20,154.00		\$45,491.72	\$25,337.72	125.72%	
			E143121	Protective clothing/uniforms		\$4,600.00		\$4,600.00		\$2,298.00		\$2,605.53	\$307.53	13.38%	
			E143130	Annual airfares		\$6,500.00		\$6,500.00		\$5,200.00		\$3,900.00	-\$1,300.00	-25.00%	
			E143131	Occupational safety & health costs		\$5,000.00		\$5,000.00		\$2,000.00		\$26.81	-\$1,973.19	-98.66%	
			E143132	Training & conference costs		\$8,000.00		\$8,000.00		\$4,002.00		\$13,733.52	\$9,731.52	243.17%	
			E143141	Relocation & recruitment costs		\$15,000.00		\$15,000.00		\$6,000.00		\$341.54	-\$5,658.46	-94.31%	
			E143145	Housing allocated		\$142,946.00		\$142,946.00		\$71,472.00		\$136,560.13	\$65,088.13	91.07%	
			E143146	Work's manager/supervisor vehicles		\$22,063.00		\$22,063.00		\$12,633.00		\$10,533.79	-\$2,099.21	-16.62%	
			E143171	Employer indemnity insurance-works staff		\$18,991.00		\$18,991.00		\$18,991.00		\$18,966.00	-\$25.00	-0.13%	
			E143172	Other insurances		\$17,492.00		\$17,492.00		\$17,492.00		\$18,780.39	\$1,288.39	7.37%	
			E143202	Staff allowances		\$40,309.00		\$40,309.00		\$20,154.00		\$9,764.28	-\$10,389.72	-51.55%	
			E143992	Administration allocated		\$81,687.00		\$81,687.00		\$40,842.00		\$32,147.88	-\$8,694.12	-21.29%	
			E143999	Less: PWOH allocated to projects		-\$726,216.00		-\$726,216.00		-\$363,114.00		-\$450,071.29	-\$86,957.29	23.95%	
			R143430	Reimbursement & contributions		-\$100.00		-\$100.00		-\$50.00		\$0.00	\$50.00	100.00%	
				Public Works Overheads Total		-\$100.00		\$0.00		-\$19,784.00		\$11,228.83	-\$8,505.17		
14	Other Property & Serv	144 Plant Operation Costs	E144012	Depreciation		\$297,000.00		\$297,000.00		\$148,500.00		\$132,999.99	-\$15,500.01	-10.44%	
			E144022	Fuel & Oils		\$30,000.00		\$30,000.00		\$15,000.00		\$26,095.63	\$1,095.63	73.97%	
			E144032	Tyres and Tubes		\$10,000.00		\$10,000.00		\$4,998.00		\$11,922.97	\$6,924.97	138.55%	
			E144042	Parts & Repairs		\$35,000.00		\$35,000.00		\$17,502.00		\$21,813.43	\$4,311.43	24.63%	
			E144052	Vehicle registration/licenses		\$6,000.00		\$6,000.00		\$6,000.00		\$6,071.28	\$71.28	1.19%	
			E144062	Insurance		\$23,007.00		\$23,007.00		\$23,007.00		\$20,069.06	-\$2,937.94	-12.77%	
			E144072	Expendable tools		\$5,000.00		\$5,000.00		\$2,000.00		\$474.98	-\$1,525.02	-76.25%	
			E144082	Operation/Internal repair wages & overheads		\$61,090.00		\$61,090.00		\$30,546.00		\$45,568.20	\$15,022.20	49.18%	
			E144992	Administration allocated		\$43,775.00		\$43,775.00		\$21,888.00		\$16,228.55	-\$5,659.45	-25.86%	
			E144999	Less: POC allocated to projects		-\$510,872.00		-\$510,872.00		-\$255,445.00		-\$269,990.37	-\$14,545.37	5.69%	
			R144430	Diesel Fuel Rebate		-\$5,000.00		-\$5,000.00		-\$2,000.00		\$0.00	\$2,000.00	100.00%	
			R144432	Reimbursement		-\$1,000.00		-\$1,000.00		-\$400.00		\$0.00	\$400.00	100.00%	
				Plant Operation Costs Total		-\$6,000.00		\$0.00		-\$2,400.00		\$13,996.00	\$0.00	\$11,253.72	-\$342.28
14	Other Property & Serv	146 Salaries & Wages	E146013	Gross Salaries & Wages		\$1,828,353.00		\$1,828,353.00		\$914,178.00		\$1,215,071.61	\$300,893.61	32.91%	
			E146100	Workers Compensation Payments		\$5,000.00		\$5,000.00		\$2,502.00		\$1,546.64	-\$955.36	-38.18%	
			E146999	Less Sal & Wages Alloc to Works		-\$1,828,353.00		-\$1,828,353.00		-\$914,181.00		-\$1,215,071.61	-\$300,890.61	32.91%	

31/12/2016	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
					R146200	Reimbursement	-\$5,000.00		-\$5,000.00		-\$2,502.00		-\$15,747.58		-\$15,747.58	
				Salaries & Wages Total			-\$5,000.00	\$5,000.00	-\$5,000.00	\$5,000.00	-\$2,502.00	\$2,499.00	-\$15,747.58	\$1,546.64	-\$952.36	
14	Other Property & Serv	147	Unclassified		E147100	Expenses Relating to Unclassified		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
					E147002	Loss on revaluation of fixed assets		\$50,000.00		\$50,000.00		\$0.00		\$0.00	\$0.00	
					E147102	Gain(Loss) on Sale of Asset		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
					R147100	Income Relating to Unclassified	-\$5,100.00		-\$5,100.00		-\$2,040.00		-\$2,556.12		-\$516.12	25.30%
					R147102	Gain(Loss) on Sale of Assets	-\$13,819.00		-\$13,819.00		-\$13,819.00		\$0.00		\$0.00	
					R147103	Less: Sale on Asset	-\$515,000.00		-\$515,000.00		-\$515,000.00		\$0.00		\$515,000.00	
					R147104	Sale of Asset	\$515,000.00		\$515,000.00		\$515,000.00		\$0.00		-\$515,000.00	
					R147427	Grant - CGLF - Admin Bldg	-\$417,416.00		-\$417,416.00		\$0.00		\$0.00		\$0.00	
				Unclassified Total			-\$436,335.00	\$50,000.00	-\$436,335.00	\$50,000.00	-\$15,859.00	\$0.00	-\$2,556.12	\$0.00	-\$516.12	
				Other Property & Services Total			-\$466,580.00	\$58,570.00	-\$466,580.00	\$58,570.00	-\$32,881.00	\$77,945.00	-\$22,227.56	\$29,332.90	-\$55,232.02	
				Grand Total			-\$9,164,268.00	\$11,876,837.00	-\$9,164,268.00	\$11,876,837.00		\$6,021,774.67	-\$5,817,067.10	\$3,405,647.28	-\$2,504,817.03	

SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2017

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WILUNA

Compilation Report

For the Period Ended 31 January 2017

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 31 January 2017 of \$9,285,871.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Glenn B Deocampo

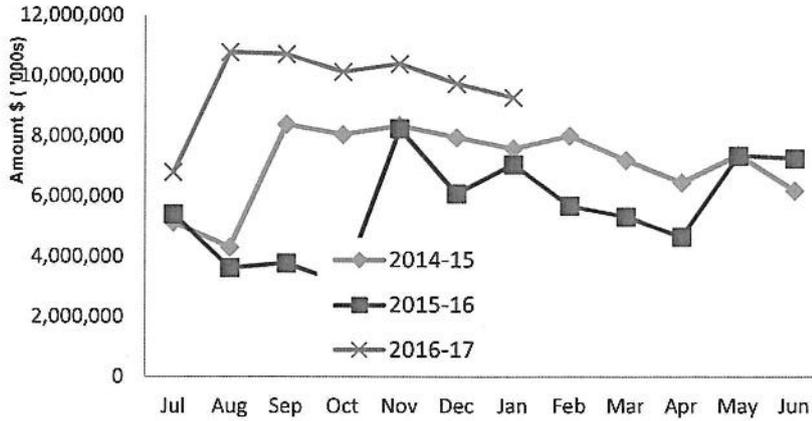
Reviewed by:

Date prepared: 13 February 2017

SHIRE OF WILUNA

Monthly Summary Information
For the Period Ended 31 January 2017

Liquidity Over the Year (Refer Note 3)



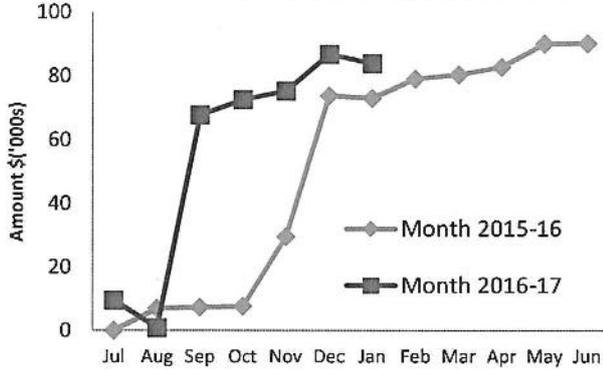
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 8,901,697
Restricted	\$ 4,511,606
	<u>\$ 13,413,303</u>

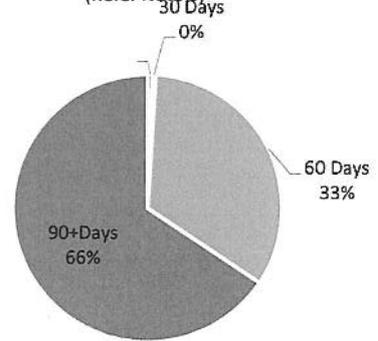
Receivables

Rates	\$ 662,884
Other	\$ 61,104
	<u>\$ 723,988</u>

Rates Receivable (Refer Note 6)

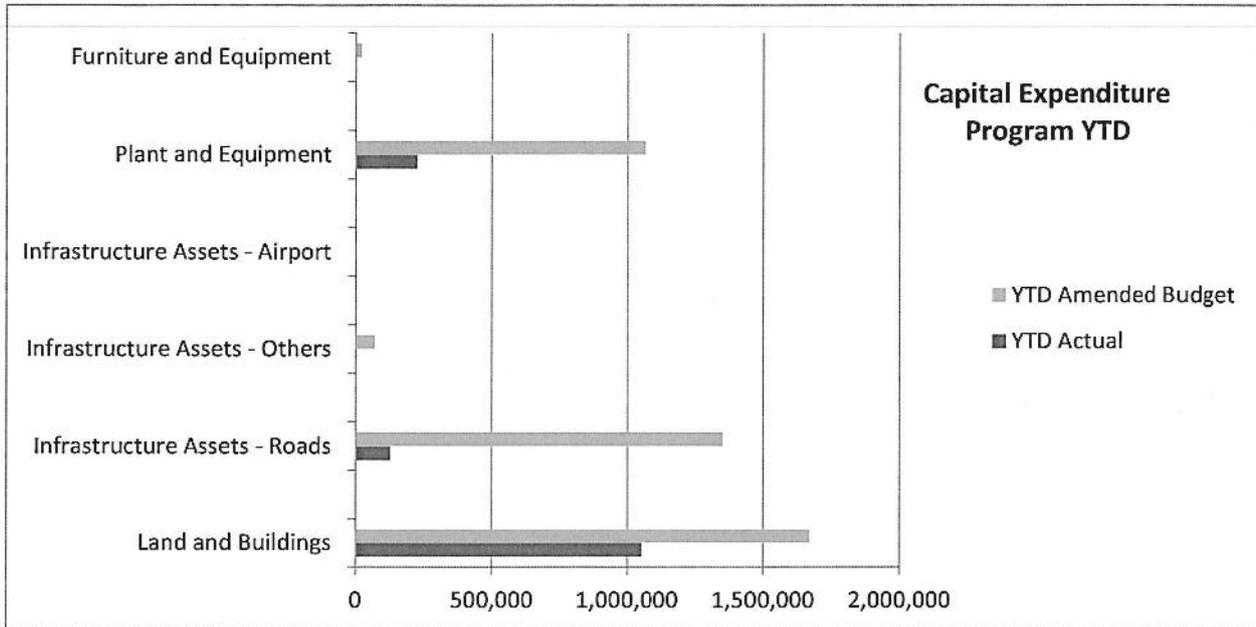


**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**

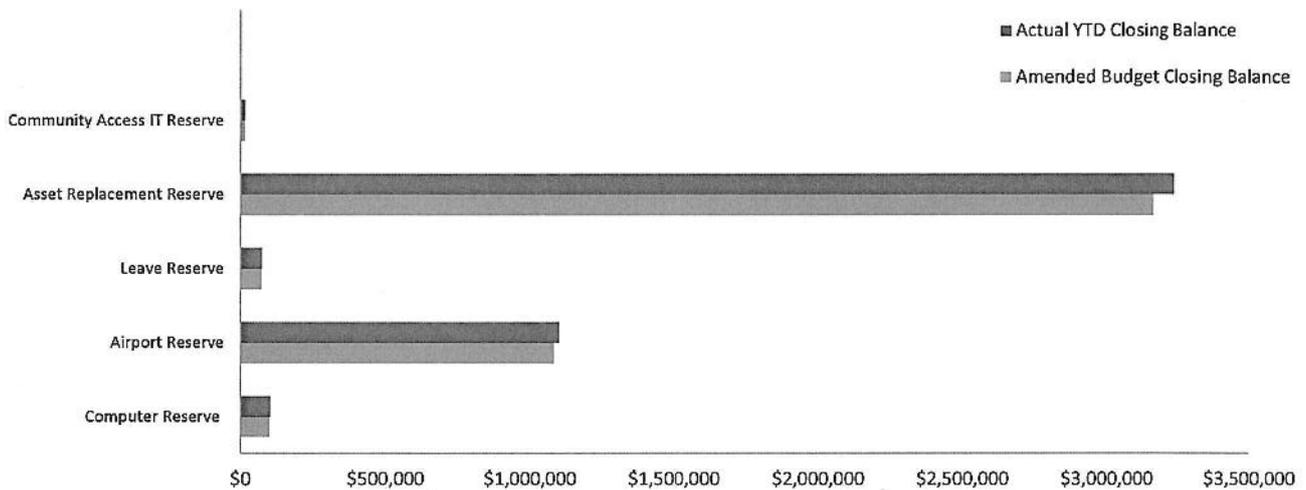


This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WILUNA
 Monthly Summary Information
 For the Period Ended 31 January 2017



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)

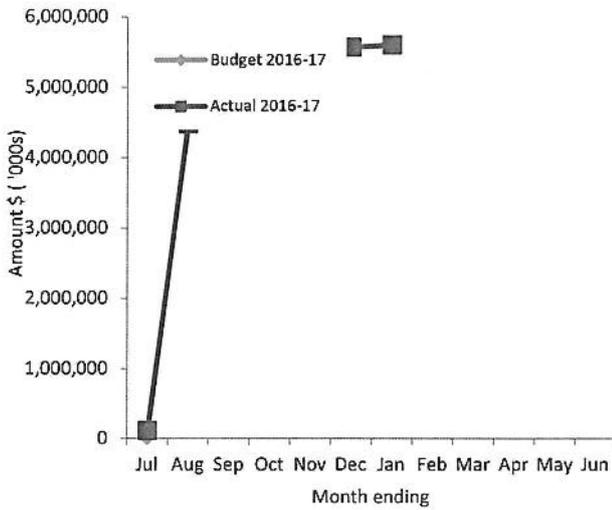


This information is to be read in conjunction with the accompanying Financial Statements and notes.

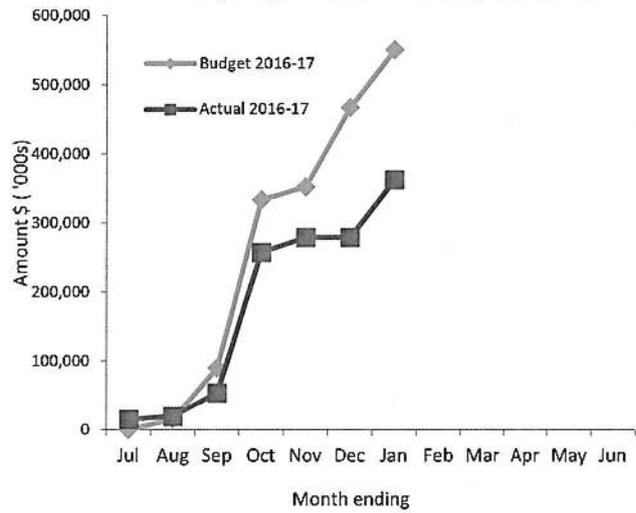
SHIRE OF WILUNA
Monthly Summary Information
 For the Period Ended 31 January 2017

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

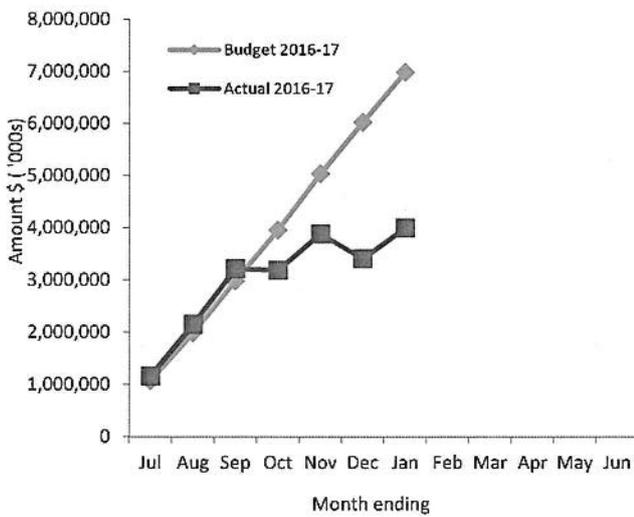


Budget Capital Revenue -v- Actual (Refer Note 2)

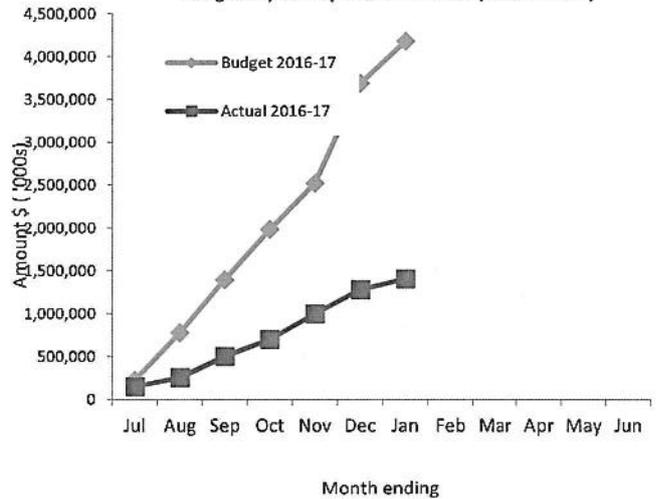


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2017

	Note	Adopted/ Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues		\$	\$	\$	\$	%
Governance		500	350	57	(293)	(83.64%)
General Purpose Funding - Rates	9	3,702,061	3,702,061	3,646,528	(55,533)	(1.50%)
General Purpose Funding - Other		2,659,567	1,339,959	1,363,328	23,370	1.74%
Law, Order and Public Safety		7,122	3,906	7,911	4,005	102.53%
Health		413	413	436	23	5.57%
Education and Welfare		150	50	0	(50)	(100.00%)
Housing		500	300	189	(111)	(37.07%)
Community Amenities		78,930	73,490	69,961	(3,529)	(4.80%)
Recreation and Culture		248,400	224,131	196,752	(27,379)	(12.22%)
Transport		251,597	210,666	272,237.98	61,572	29.23%
Economic Services		15,550	9,098	10,269	1,171	12.88%
Other Property and Services		49,164	34,753	40,911	6,158	17.72%
Total Operating Revenue		7,013,954	5,599,177	5,608,580	9,404	
Operating Expense						
Governance		(1,424,825)	(829,093)	(553,080)	276,013	33.29%
General Purpose Funding		(236,334)	(132,495)	(96,991)	35,504	26.80%
Law, Order and Public Safety		(214,867)	(126,853)	(60,048)	66,805	52.66%
Health		(100,003)	(54,862)	(42,118)	12,745	23.23%
Education and Welfare		(255,402)	(147,816)	(62,434)	85,381	57.76%
Housing		0	(5,990)	0	5,990	100.00%
Community Amenities		(510,624)	(301,956)	(315,102)	(13,146)	(4.35%)
Recreation and Culture		(1,473,797)	(868,594)	(565,024)	303,570	34.95%
Transport		(7,147,740)	(4,182,071)	(2,003,643)	2,178,428	52.09%
Economic Services		(454,676)	(256,563)	(192,931)	63,632	24.80%
Other Property and Services		(58,570)	(74,899)	(105,640)	(30,741)	(41.04%)
Total Operating Expenditure		(11,876,838)	(6,981,191)	(3,997,009)	2,984,182	
Funding Balance Adjustments						
Add back Depreciation		6,487,050	3,791,874	1,580,368	(2,211,506)	(58.32%)
Adjust (Profit)/Loss on Asset Disposal	8	(1,340)	(1,340)	(25,671)	(24,331)	1816.12%
Loss on revaluation of non-current assets		50,000	0	0	0	
Adjust provisions and accruals		0	0	0	0	
Net Cash from Operations		1,672,826	2,408,519	3,166,268	757,748	
Capital Revenues						
Grants, Subsidies and Contributions	11	2,150,314	432,304	244,527	(187,777)	(43.44%)
Proceeds from Disposal of Assets	8	660,000	118,182	118,182	0	0.00%
Total Capital Revenues		2,810,314	550,486	362,709	(187,777)	
Capital Expenses						
Land and Buildings	13	(7,845,800)	(1,670,800)	(1,051,550)	619,250	37.06%
Infrastructure - Roads	13	(1,486,094)	(1,352,188)	(127,256)	1,224,932	90.59%
Infrastructure - Others	13	(800,000)	(70,000)	0	70,000	100.00%
Infrastructure - Airport	13	(385,000)	0	0	0	
Plant and Equipment	13	(1,407,000)	(1,065,000)	(226,517)	838,483	78.73%
Furniture and Equipment	13	(21,000)	(21,000)	(673)	20,327	96.79%
Work in Progress	13	0	0	0	0	
Total Capital Expenditure		(11,944,894)	(4,178,988)	(1,405,996)	2,772,992	
Net Cash from Capital Activities		(9,134,580)	(3,628,502)	(1,043,288)	2,585,215	
Financing						
Repayment of Debentures	10	(159,277)	(78,858)	(78,858)	0	0.00%
Proceeds from new debentures		1,000,000	0	0	0	
Transfers to cash backed reserves (restricted assets)	7	(1,225,000)	(95,813)	(95,813)	0	0.00%
Transfers from cash backed reserves (restricted assets)		566,446	0	0	0	
Net Cash from Financing Activities		182,169	(174,671)	(174,671)	0	
Net Operations, Capital and Financing		(7,279,585)	(1,394,653)	1,948,309	3,342,963	
Opening Funding Surplus(Deficit)	3	7,279,585	7,337,562	7,337,562	0	0.00%
Closing Funding Surplus(Deficit)	3	0	5,942,909	9,285,871	3,342,963	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2017

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual	Var. \$	Var. %
Operating Revenues		\$	\$	\$	\$	%
Rates	9	3,702,061	3,702,061	3,646,528	(55,533)	(1.50%)
Operating Grants, Subsidies and Contributions	11	2,773,129	1,553,315	1,576,229	22,914	1.48%
Fees and Charges		260,308	186,195	174,496	(11,699)	(6.28%)
Interest Earnings		187,000	99,750	122,868	23,118	23.18%
Other Revenue		75,400	41,800	62,789	20,989	50.21%
Profit on Disposal of Assets	8	16,056	16,056	25,671	9,615	59.88%
Total Operating Revenue		7,013,954	5,599,177	5,608,580	9,404	
Operating Expense						
Employee Costs		(2,269,502)	(1,334,129)	(834,652)	499,477	37.44%
Materials and Contracts		(2,616,333)	(1,428,357)	(1,218,444)	209,913	14.70%
Utility Charges		(175,895)	(108,796)	(79,089)	29,706	27.30%
Depreciation on Non-Current Assets		(6,487,050)	(3,791,874)	(1,580,368)	2,211,506	58.32%
Interest Expenses		(36,948)	(14,716)	(18,901)	(4,185)	(28.44%)
Insurance Expense		(214,894)	(213,682)	(203,291)	10,391	4.86%
Other Expenditure		(11,500)	(18,026)	(62,265)	(44,239)	(245.42%)
Loss on Disposal of Assets	8	(14,716)	(71,610)	0	71,610	
Loss on revaluation of non-current assets		(50,000)	0	0		
Total Operating Expenditure		(11,876,838)	(6,981,189)	(3,997,009)	2,984,180	
Funding Balance Adjustments						
Add back Depreciation		6,487,050	3,791,874	1,580,368	(2,211,506)	(58.32%)
Adjust (Profit)/Loss on Asset Disposal	8	(1,340)	(1,340)	(25,671)	(24,331)	1816.12%
Loss on revaluation of non-current assets		50,000	0	0		
Adjust provisions and accruals		0	0	0		
Net Cash from Operations		1,672,826	2,408,521	3,166,268	757,746	
Capital Revenues						
Grants, Subsidies and Contributions	11	2,150,314	432,304	244,527	(187,777)	(43.44%)
Proceeds from Disposal of Assets	8	660,000	118,182	118,182	0	0.00%
Total Capital Revenues		2,810,314	550,486	362,710	(187,776)	
Capital Expenses						
Land and Buildings	13	(7,845,800)	(1,670,800)	(1,051,550)	619,250	37.06%
Infrastructure - Roads	13	(1,486,094)	(1,352,188)	(127,256)	1,224,932	90.59%
Infrastructure - Others	13	(800,000)	(70,000)	0	70,000	100.00%
Infrastructure - Airport	13	(385,000)	0	0	0	
Plant and Equipment	13	(1,407,000)	(1,065,000)	(226,517)	838,483	78.73%
Furniture and Equipment	13	(21,000)	(21,000)	(673)	20,327	96.79%
Work in Progress						
Total Capital Expenditure		(11,944,894)	(4,178,988)	(1,405,996)	2,772,992	
Net Cash from Capital Activities		(9,134,580)	(3,628,502)	(1,043,287)	2,585,216	
Financing						
Repayment of Debentures		(159,277)	(78,858)	(78,858)		
Proceeds from new debentures		1,000,000	0	0		
Transfers to cash backed reserves	7	(1,225,000)	(95,813)	(95,813)	0	0.00%
Transfers from cash backed reserves	10	566,446	0	0	0	
Net Cash from Financing Activities		182,169	(174,671)	(174,671)	0	
Net Operations, Capital and Financing		(7,279,585)	(1,394,652)	1,948,311	3,342,962	
Opening Funding Surplus(Deficit)	3	7,279,585	7,337,562	7,337,562	0	0.00%
Closing Funding Surplus(Deficit)	3	0	5,942,909	9,285,871	3,342,962	

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL POSITION
31-January-2017

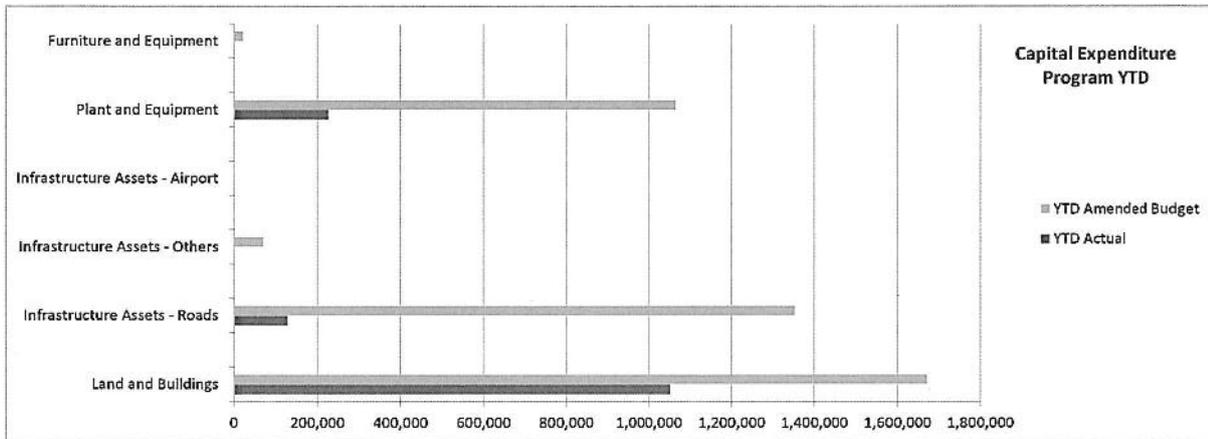
	Note	2016/2017	2015/2016
CURRENT ASSETS			
Cash at Bank and On Hand	4	13,413,303	11,221,277
Rates Outstanding		644,063	338,386
Sundry Debtors		55,883	1,155,392
Gst Receivable		26,613	7,722
Accrued Income/Payments In Advance		0	27,195
Stocks on Hand		21,580	42,458
TOTAL CURRENT ASSETS		14,161,443	12,792,430
CURRENT LIABILITIES			
Sundry Creditors		152,893	709,276
Accrued Interest on loans		0	15,060
Accrued Salaries & Wages		0	47,106
GST Payable		650	0
Accrued Expenses		0	84,215
Other current liabilities		38,096	11,092
Loan Liability (Current)		80,419	159,277
Provision For Annual Leave		91,968	91,968
Provision For Long Service Leave (Current)		58,690	58,690
TOTAL CURRENT LIABILITIES		422,716	1,176,683
NET CURRENT ASSETS		13,738,727	11,615,747
NON-CURRENT ASSETS			
Land & Buildings		14,624,483	13,572,933
Accumulated Depreciation Land & Building		(870,072)	(692,623)
Furniture & Equipment		132,518	131,845
Accumulated Depreciation Furniture&Equip		(28,655)	0
Plant & Equipment		2,147,290	2,053,250
Accumulated Depreciation Plant & Equip		(135,403)	0
Roads		219,126,814	218,999,558
Accumulated Depreciation Roads		(53,729,317)	(52,645,756)
Airport		3,578,148	3,578,148
Accumulated Depreciation Airport		(221,480)	(137,881)
Other Infrastructure		1,272,250	1,272,250
Accumulated Depreciation Other Infrastru		(84,364)	(52,630)
Work in Progress - Buildings		616,334	616,334
Work in Progress -Other Infrastructures		40,632	40,632
TOTAL NON-CURRENT ASSETS		186,469,177	186,736,059
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		1,098,709	1,098,709
Provision For Long Service Leave (Non Current)		42,900	42,900
TOTAL NON-CURRENT LIABILITIES		1,141,609	1,141,609
NET ASSETS		199,066,296	197,210,198
EQUITY			
Accumulated Surplus		24,570,380	22,498,554
Revaluation Surplus-Land & Buildings		6,347,852	6,347,852
Revaluation Surplus-Furniture & Equipment		103,228	103,228
Revaluation Surplus-Plant & Equipment		641,225	641,225
Revaluation Surplus - Infrastructure Road		160,237,455	160,237,455
Revaluation Surplus-Infrastructure Airport		2,632,881	2,632,881
Reserve - Asset Replacement		3,238,968	3,163,590
Reserve - Computer	7	102,490	100,872
Reserve - Airport	7	1,101,654	1,084,261
Reserve - Leave	7	74,063	72,894
Reserve - Wiluna Telecentre	7	16,100	15,846
TOTAL EQUITY		199,066,296	196,898,657

SHIRE OF WILUNA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 2017

YTD 31 01 2017							
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	33,500	1,018,050	1,051,550	1,670,800	7,845,800	(619,250)
Infrastructure Assets - Roads	13	127,256	0	127,256	1,352,188	1,486,094	(1,224,932)
Infrastructure Assets - Others	13	0	0	0	70,000	800,000	(70,000)
Infrastructure Assets - Airport	13	0	0	0	0	385,000	0
Plant and Equipment	13	150,118	76,399	226,517	1,065,000	1,407,000	(838,483)
Furniture and Equipment	13	673	0	673	21,000	21,000	(20,327)
Date prepared: 18 July 2016		311,548	1,094,449	1,405,996	4,178,988	11,944,894	(2,772,992)

Funded By:

Capital Grants and Contributions	244,527	432,304	2,150,314	187,777
Borrowings	0	0	1,200,000	0
Other (Disposals & C/Fwd)	118,182	118,182	660,000	0
Own Source Funding - Cash Backed Reserves	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	0	0	0	0
Own Source Funding - Operations	1,043,288	3,628,502	7,934,580	(2,585,215)
Capital Funding Total	1,405,996	4,178,988	11,944,894	(2,772,992)



SHIRE OF WILUNA
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 January 2017

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	500		500	350
General Purpose Funding - Rates	3,702,061	0	3,702,061	3,702,061
General Purpose Funding - Other	2,659,567		2,659,567	1,339,959
Law, Order and Public Safety	7,122		7,122	3,906
Health	413		413	413
Education and Welfare	150		150	50
Housing	500		500	300
Community Amenities	78,930		78,930	73,490
Recreation and Culture	248,400		248,400	224,131
Transport	251,597		251,597	210,666
Economic Services	15,550		15,550	9,098
Other Property and Services	49,164		49,164	34,753
Total Operating Revenue	7,013,954	0	7,013,954	5,599,177
Operating Expense				
Governance	(1,424,825)		(1,424,825)	(829,093)
General Purpose Funding	(236,334)	0	(236,334)	(132,495)
Law, Order and Public Safety	(214,867)		(214,867)	(126,853)
Health	(100,003)		(100,003)	(54,862)
Education and Welfare	(255,402)		(255,402)	(147,816)
Housing	0		0	(5,990)
Community Amenities	(510,624)		(510,624)	(301,956)
Recreation and Culture	(1,473,797)		(1,473,797)	(868,594)
Transport	(7,147,740)		(7,147,740)	(4,182,071)
Economic Services	(454,676)		(454,676)	(256,563)
Other Property and Services	(58,570)		(58,570)	(74,899)
Total Operating Expenditure	(11,876,838)	0	(11,876,838)	(6,981,191)
Funding Balance Adjustments				
Add back Depreciation	6,487,050		6,487,050	3,791,874
Adjust (Profit)/Loss on Asset Disposal	(1,340)		(1,340)	(1,340)
Loss on revaluation of non-current assets	50,000		50,000	0
Net Cash from Operations	1,672,826	0	1,672,826	2,408,519
Capital Revenues				
Grants, Subsidies and Contributions	2,150,314		2,150,314	432,304
Proceeds from Disposal of Assets	660,000		660,000	118,182
Total Capital Revenues	2,810,314	0	2,810,314	550,486
Capital Expenses				
Land and Buildings	(7,845,800)		(7,845,800)	(1,670,800)
Infrastructure - Roads	(1,486,094)		(1,486,094)	(1,352,188)
Infrastructure - Others	(800,000)		(800,000)	(70,000)
Infrastructure - Airport	(385,000)		(385,000)	0
Plant and Equipment	(1,407,000)		(1,407,000)	(1,065,000)
Furniture and Equipment	(21,000)		(21,000)	(21,000)
Total Capital Expenditure	(11,944,894)	0	(11,944,894)	(4,178,988)
Net Cash from Capital Activities	(9,134,580)	0	(9,134,580)	(3,628,502)
Financing				
Repayment of Debentures	(159,277)		(159,277)	0
Proceeds from new debentures	1,000,000		1,000,000	(78,858)
Transfers to cash backed reserves (restricted assets)	(1,225,000)		(1,225,000)	(95,813)
Transfers from cash backed reserves (restricted assets)	566,446		566,446	
Net Cash from Financing Activities	182,169	0	182,169	(174,671)
Net Operations, Capital and Financing	(7,279,585)	0	(7,279,585)	(1,394,654)
Opening Funding Surplus(Deficit)	7,279,585		7,279,585	7,337,562
Closing Funding Surplus(Deficit)	0	0	0	5,942,908

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Except for cash flow and rate setting information, the report has also 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.

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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.

(f) Cash and Cash Equivalents

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement gravel sheet	50 years 12 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:
"A proud, green, go-ahead and healthy Wiluna"

The Strategic Community Plan defines the key objectives of the Shire as:
"Working together to enhance our future through good governance"

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs

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

GOVERNANCE

Expenses associated with provision of services to members of council and elections and the administrative support available to the council for the provision of governance of the district. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above revenues, e.g. valuation expense debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Supervision and enforcement of Local Laws, fire prevention, animal control, provision of ranger services and other aspects of public safety including emergency services.

HEALTH

Health inspection services, food quality control, mosquito and pest control and waste disposal compliance.

EDUCATION AND WELFARE

Provision and development of community service programmes, including training and disability requirements.

HOUSING

Provision and maintenance of housing accommodation for employees.

COMMUNITY AMENITIES

Sanitation, sewerage, protection of the environment, public conveniences, cemeteries, rubbish collection services, operation of rubbish disposal sites, litter control, and administration of town planning schemes.

RECREATION AND CULTURE

Provision and maintenance of public halls, civic centres, aquatic centre, recreation centres, and various sporting facilities. Provision and maintenance of parks, gardens, and playgrounds. Operation of library, art centre and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, footpaths, depots, traffic control, cleaning of streets, and maintenance of street trees, streetlighting and etc.

ECONOMIC SERVICES

Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development facilities.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials, private works operations

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

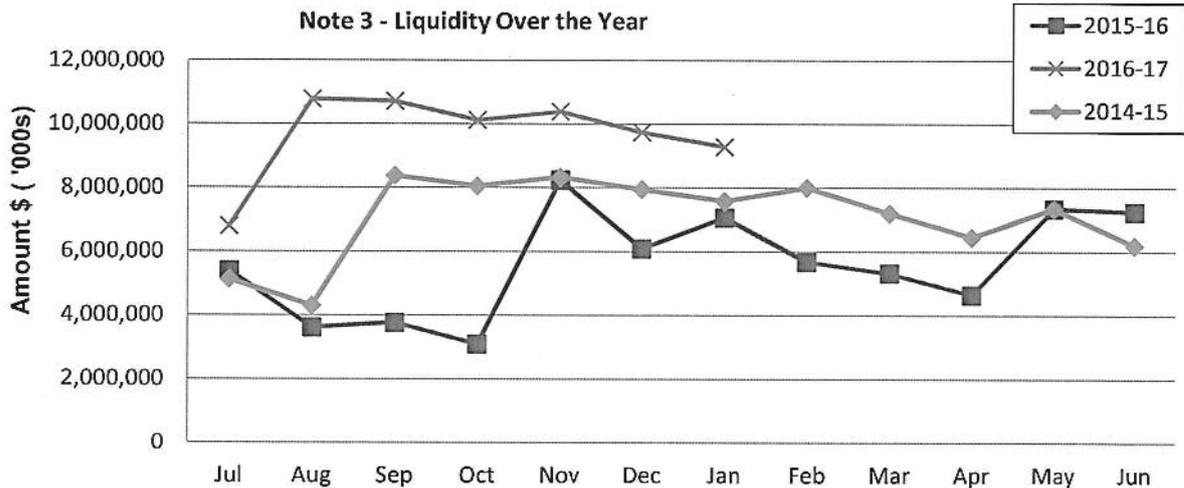
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	(32,163)	(1.50%)	Timing	Interim rates
Governance	(293)	(83.64%)	Timing	
Law, Order and Public Safety	4,005	102.53%	Timing	ESL Grant
Health	23	5.57%	Timing	
Education and Welfare	(50)	(100.00%)	Timing	
Housing	(111)	(37.07%)	Timing	
Community Amenities	(3,529)	(4.80%)	Timing	
Recreation and Culture	(27,379)	(12.22%)	Permanent	Prior year adjustment - Pool admission/Hire charges.
Transport	61,572	29.23%	Permanent	Grant Flood Damages (WANDRRA)
Economic Services	1,171	12.88%	Timing	increased sales of tourist items
Other Property and Services	6,158	17.72%		delayed disposal of asset (Timing); Insurance rebate 14/15 and 15/16 actual wages (Permanent)
Operating Expense				
General Purpose Funding	35,504	26.80%	Timing	
Governance	276,013	33.29%	Timing	
Law, Order and Public Safety	66,805	52.66%	Timing	
Health	12,745	23.23%	Timing	
Education and Welfare	85,381	57.76%	Timing	
Housing	0	0.00%		
Community Amenities	(13,146)	(4.35%)	Timing	
Recreation and Culture	303,570	34.95%	Permanent	Savings: Vacant positions to date - Sports and Recreation
Transport	2,178,428	52.09%	Permanent	adjustment on roads depreciation - budget overstated
Economic Services	63,632	24.80%	Timing	Savings: Vacant positions to date -Economic Development
Other Property and Services	(30,741)	(41.04%)	Timing	
Capital Revenues				
Grants, Subsidies and Contributions	(187,777)	(43.44%)	Timing	Grants delayed
Proceeds from Disposal of Assets	0	0.00%	Timing	
Capital Expenses				
Land and Buildings	619,250	37.06%	Timing	Construction of new admin buildings delayed
Infrastructure - Roads	1,224,932	90.59%	Timing	Roads construction delayed
Infrastructure - Others	70,000	100.00%	Timing	Cemetery upgrade delayed
Infrastructure - Airport	0			
Plant and Equipment	838,483	78.73%	Timing	Purchases of plant and vehicles delayed
Furniture and Equipment	20,327	96.79%	Timing	
Financing				
Loan Principal	0	0.00%		

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Jan 2017	30th June 2017	YTD 31 Jan 2016
		\$	\$	\$
Current Assets				
	4	8,901,697	6,783,815	6,228,824
	4	4,511,606	4,437,462	3,394,926
	6	644,063	338,386	913,765
	6	55,883	1,155,392	56,898
		26,613	34,917	35,857
		21,580	42,458	29,006
		14,161,443	12,792,430	10,659,275
Less: Current Liabilities				
		(272,058)	(1,026,026)	(146,182)
		(150,658)	(150,658)	(127,574)
		(422,716)	(1,176,683)	(273,757)
Less: Cash Reserves				
	7	(4,533,275)	(4,437,462)	(3,394,926)
		80,419	159,277	77,327
Net Current Funding Position		9,285,871	7,337,562	7,067,919



Comments - Net Current Funding Position

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	Vary	1,741,544			1,741,544	ANZ	At Call
Call Deposit	Vary	6,056,968			6,056,968	ANZ	At Call
Trust Bank Account	Vary			11,332	11,332	ANZ	At Call
Cash On Hand - Petty Cash	Nil	900			900	N/A	N/A
(b) Term Deposits							
Curve Securities-NAB	2.65%	1,102,285.41	3,217,299		4,319,584	NAB	27-Feb-17
Curve Securities-NAB 2	2.60%		1,294,307		1,294,307	NAB	08-Mar-16
Total		8,901,697	4,511,606	11,332	13,424,635		

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

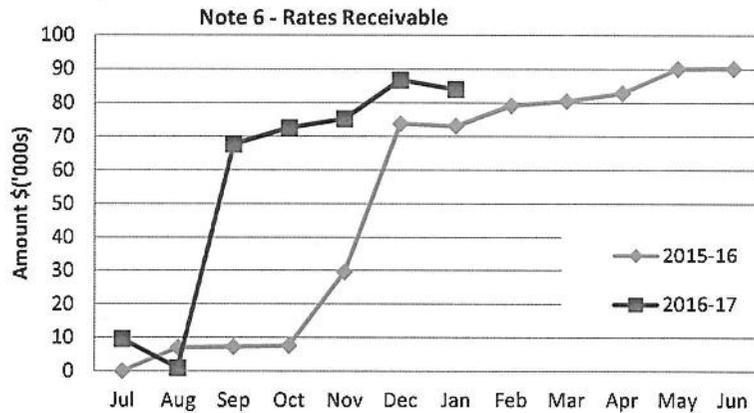
Note 6: RECEIVABLES

Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year and adjustments
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

YTD 31 Jan 2017	30 June 2016
\$ 358,497	\$ 145,488
3,778,223	3,486,575
(3,473,837)	(3,273,565)
662,884	358,497
662,884	358,497
83.98%	90.13%



Comments/Notes - Receivables Rates

Receivables - General

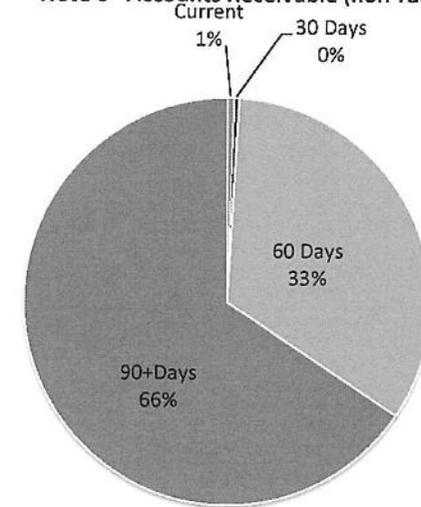
Receivables - General

Total Receivables General Outstanding

	Current	30 Days	60 Days	90+Days
	\$ 332	\$ 236	\$ 20,473	\$ 40,063
Total Receivables General Outstanding				61,104

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



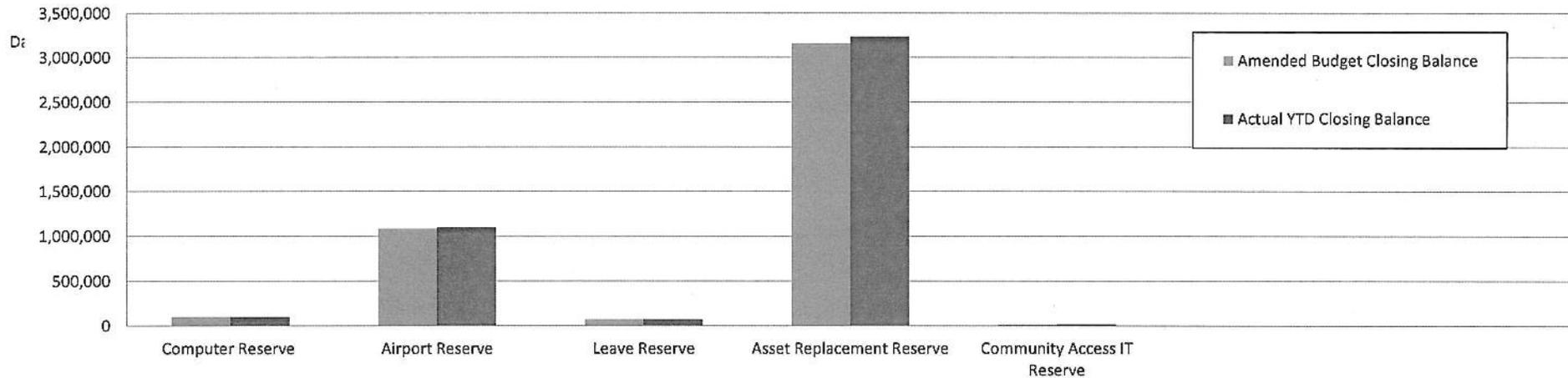
Comments/Notes - Receivables General

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 7: Cash Backed Reserve

2016-17										
Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Computer Reserve	\$ 100,872	\$ -	\$ 1,618.16	\$ -	\$ -	\$ -	\$ -		\$ 100,872	\$ 102,490
Airport Reserve	1,084,261		17,393.46			-	-		1,084,261	1,101,654
Leave Reserve	72,894		1,169.34		-	-	-		72,894	74,063
Asset Replacement Reserve	3,163,590		75,377.80		-	-	-		3,163,590	3,238,968
Community Access IT Reserve	15,846		254.20	-	-	-	-		15,846	16,100
	4,437,462	0	95,813	0	0	0	0		4,437,462	4,533,275

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 01 2017			
					Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	\$	\$	\$		
			0	Plant and Equipment				
			0	5067 Bobcat 2200 (Utility-Gardens) WU-2	(3,173)	0	3,173	Carried over 2016/17
				Cat 950G Loader 1BOC325 P36	2,237	0	(2,237)	Carried over 2016/17
				Grader John Deere 2004 P19	(11,543)		11,543	
57,478	(29,920)	34,545	6,988	Nissan Patrol 2014 manual (EMTS Ve	3,819	6,988	3,169	
75,000	(10,047)	83,636	18,683	CEO's Vehicle	10,000	18,683	8,683	1st out of 6 change over
132,478	(39,967)	118,182	25,671		1,340	25,671	24,331	

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	8.6700	69	1,078,928	76,010	0	0	76,010	93,543	0	0	93,543
GRV Mining	17.1430	6	6,380,000	1,093,723	0	0	1,093,723	1,093,723	0	0	1,093,723
UV Rural/Pastoral	11.6950	27	1,209,951	141,504	0	0	141,504	141,504	0	0	141,504
UV Mining	15.3490	202	11,726,761	1,799,941	0	0	1,799,941	1,799,941	38,000	0	1,837,941
UV Exploration & Prospecting Pastoral	22.6820	205	1,999,252	453,470	0	0	453,470	453,470	0	0	453,470
Sub-Totals		509	22,394,892	3,564,648	0	0	3,564,648	3,582,181	38,000	0	3,620,181
Minimum Payment	Minimum \$										
GRV Wiluna Townsite	410.00	19	8,018	7,790	0	0	7,790	7,790	0	0	7,790
GRV Mining	310.00	3	60	930	0	0	930	930	0	0	930
UV Rural/Pastoral	310.00	2	1,695	620	0	0	620	620	0	0	620
UV Mining	310.00	192	73,247	59,520	0	0	59,520	59,520	0	0	59,520
UV Exploration & Prospecting Pastoral	310.00	42	30,270	13,020	0	0	13,020	13,020	0	0	13,020
Sub-Totals		258	113,290	81,880	0	0	81,880	81,880	0	0	81,880
Amount from General Rates							3,646,528				3,702,061
Ex-Gratia Rates							0				0
Totals							3,646,528				3,702,061

Comments - Rating Information

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. The General Rates detailed above for the above 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities. The intention to impose differential rating was advertised on 25 May 2016. Three submissions were received. Council resolved to proceed with differential rates and minimums as advertised (and as per above table).

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Amended Budget \$	Actual \$	Amended Budget \$	Actual \$	Amended Budget \$
Recreation & Culture Wiluna Recreation Ground Changerooms, Toilets & Kiosk	369,996		23,193	46,846	346,802	323,150	8,256	9,918
Economic Services Gunbarrel Hwy/Canning Stock Route Heritage Interpretive Centre	887,990		55,664	112,431	832,325	775,559	9,976	23,800
	1,257,985	0	78,858	159,277	1,179,128	1,098,708	18,232	33,718

All debenture repayments were financed by general purpose revenue.

No new debentures were raised during the reporting period.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval (Y/N)	2016-17 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
							Received	Not Received	
			\$	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING									
Grants Commission - General	WALGGC	Y	1,667,376	0	1,667,376	0	830,052	837,324	Operating
Grants Commission - Roads	WALGGC	Y	796,041	0	796,041	0	398,240	397,801	Operating
LAW, ORDER, PUBLIC SAFETY									
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	6,212	0	6,212	0	7,701	(1,489)	Operating
EDUCATION AND WELFARE									
Community Resource Centre			40,000	0		40,000	0	40,000	Non-Operating
RECREATION AND CULTURE									
Art Gallery Operation Grant	Dept of Reg. Australia, LG, Arts & Sport	Y	135,000	0	135,000	0	135,000	0	Operating
Sports Courts & Cricket Practice Wickets	Dept of Sports and Recreation	Y	14,700	0	0	14,700	14,700	0	Non-Operating
Pool Revitalisation Programme	Dept of Sports and Recreation	Y	32,000	0	15,000	17,000	32,000	0	Operating/Non-Operating
TRANSPORT									
Regional Road Group Grant	Regional Road Group	Y	300,000	0	0	300,000	120,000	180,000	Non-Operating
Federal Government Roads to Recovery	Roads to Recovery	Y	886,094	0	0	886,094	0	886,094	Non-Operating
Remote Communities- FAGS	WALGGC	Y	18,604	0	0	18,604	9,302	9,302	Non-Operating
Remote Aboriginal Communities	Mainroads	Y	9,000	0	0	9,000	3,698	5,302	Non-Operating
Direct Regional Grant	Mainroads	Y	150,000	0	150,000	0	190,236	(40,236)	Operating
Airport Sealing	Regional Airport Development Scheme	Y	192,500	0	0	192,500	0	192,500	Non-Operating
Airport Terminal	Regional Airport Development Scheme	Y	250,000	0	0	250,000	0	250,000	Non-Operating
ECONOMIC SERVICES									
RV Dump Point			5,000			5,000	0	5,000	Non-Operating
Art Gallery Fit Out	Dept of Reg. Australia, LG, Arts & Sport	Y				79,827	79,827	0	Non-Operating
OTHER PROPERTY AND SERVICES									
New Admin Bldg	Country Local Government Fund	Y	417,416	0	0	417,416	0	417,416	Non-Operating
TOTALS			4,919,943	0	2,769,629	2,230,141	1,820,756	3,179,014	
Operating			Operating		2,784,329	1,593,229			
Non-Operating			Non-operating		2,150,314	244,527			
					<u>4,934,643</u>	<u>1,837,756</u>			

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 31-Jan-17
Gym Keys Deposit/Housing Bond	\$ 11,817	\$ 1,788	\$ (2,273)	\$ 11,332
	11,817	1,788	(2,273)	11,332

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2017

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class										
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
LAW ORDER AND PUBLIC SAFETY												
C052521	Ranger's Vehicle		45,000					45,000	45,000	45,000	34,310	10,690
C052522	Pound Upgrade	10,000						10,000	10,000	10,000	-	10,000
	Total Law Order and Public Safety	10,000	45,000	-	-	-	-	55,000	55,000	55,000	34,310	20,690
EDUCATION AND WELFARE												
C086100	Community Resource Centre	50,000						50,000	50,000	50,000	-	50,000
	Total Education and Welfare	50,000	-	-	-	-	-	50,000	50,000	50,000	-	50,000
HOUSING												
C091186	60A Scotia St - Furnishings			5,500				5,500	5,500	5,500	-	5,500
C091187	60B Scotia St - Furnishings			5,500				5,500	5,500	5,500	-	5,500
C091185	5/30 Scotia Street	12,000						12,000	12,000	-	-	-
C091167	6/30 Scotia St	3,500						3,500	3,500	3,500	-	3,500
C091166	7/30 Scotia St	8,500						8,500	8,500	8,500	-	8,500
C091151	U8/ 1487 Scotia St	4,800						4,800	4,800	4,800	-	4,800
C091155	21 Lennon St	12,000						12,000	12,000	12,000	-	12,000
C091178	38 Lennon St	3,000						3,000	3,000	-	-	-
C091116	44 Lennon St	7,000						7,000	7,000	7,000	-	7,000
C091183	2/30 Scotia Street - Furnishings			3,000				3,000	3,000	3,000	-	3,000
C091184	3/30 Scotia St- Furnishings			3,000				3,000	3,000	3,000	-	3,000
C091119	67/69 Scotia St - Furnishings			4,000				4,000	4,000	4,000	-	4,000
C091200	Staff Housing 1	300,000						300,000	300,000	-	-	-
C091201	Staff Housing 2	300,000						300,000	300,000	-	-	-
C091202	Staff Housing 3	400,000						400,000	400,000	-	-	-
	Total Housing	1,050,800	-	21,000	-	-	-	1,071,800	1,071,800	56,800	-	56,800
COMMUNITY AMENITIES												
C107054	Cemetery Improvement						40,000	40,000	40,000	40,000	-	40,000
	Total Community Amenities	-	-	-	-	-	40,000	40,000	40,000	40,000	-	40,000
RECREATION AND CULTURE												
C111104	Recreation Centre Upgrade	30,000						30,000	30,000	-	-	-
C112101	Pool Equipment		22,000					22,000	22,000	-	2,044	2,044
C112102	Swimming Pool repairs	5,000						5,000	5,000	-	-	-
	Total Recreation and Culture	35,000	22,000	-	-	-	-	57,000	57,000	-	2,044	2,044

31/01/2017	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
	03	General Purpose Fundl	031	Rate Revenue	E031801	Administration allocated		\$158,210.00		\$158,210.00		\$92,289.15		\$69,000.65	-\$23,288.50	-25.23%
					E031803	Collection Costs		\$5,000.00		\$5,000.00		\$3,000.00		\$920.00	-\$2,080.00	-69.33%
					E031804	Valuation Expenses		\$5,000.00		\$5,000.00		\$3,000.00		\$478.70	-\$2,521.30	-84.04%
					E031805	Searches Expense		\$500.00		\$500.00		\$300.00		\$0.00	-\$300.00	-100.00%
					E031807	Rates Written-off/Bad Debts Expense		\$9,500.00		\$9,500.00		\$0.00		\$0.00	\$0.00	
					E031808	Rates refunds from previous years		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
					R031020	Interest on overdue rates		-\$30,000.00		-\$30,000.00		-\$17,500.00		-\$9,712.02	\$7,787.98	-44.50%
					R031101	Mining Rates - UV		-\$1,837,941.00		-\$1,837,941.00		-\$1,837,941.00		-\$1,799,940.60	\$38,000.40	-2.07%
					R031102	Rural Rates - UV		-\$141,504.00		-\$141,504.00		-\$141,504.00		-\$141,503.77	\$0.23	0.00%
					R031103	Mining Rates - GRV		-\$1,093,723.00		-\$1,093,723.00		-\$1,093,723.00		-\$1,093,723.40	-\$0.40	0.00%
					R031104	Townsite Rates - GRV		-\$93,543.00		-\$93,543.00		-\$93,543.00		-\$76,010.08	\$17,532.92	-18.74%
					R031105	Minimum Mining Rates - UV		-\$59,520.00		-\$59,520.00		-\$59,520.00		-\$59,520.00	\$0.00	0.00%
					R031106	Minimum Rural Rates - UV		-\$620.00		-\$620.00		-\$620.00		-\$620.00	\$0.00	0.00%
					R031107	Minimum Mining Rates - GRV		-\$930.00		-\$930.00		-\$930.00		-\$930.00	\$0.00	0.00%
					R031108	Minimum Townsites Rates - GRV		-\$7,790.00		-\$7,790.00		-\$7,790.00		-\$7,790.00	\$0.00	0.00%
					R031109	UV Exploration and Prospecting		-\$453,470.00		-\$453,470.00		-\$453,470.00		-\$453,470.30	-\$0.30	0.00%
					R031110	UV Exploration and Prospecting Minimum		-\$13,020.00		-\$13,020.00		-\$13,020.00		-\$13,020.00	\$0.00	0.00%
					R031310	Reimbursement		-\$1,000.00		-\$1,000.00		-\$400.00		-\$3,058.20	-\$2,658.20	664.55%
					R031311	Excess Rates Credits / Miner		\$0.00		\$0.00		\$0.00		-\$3.54	-\$3.54	
					R031320	Installment Charges- Rates Administration Fee		-\$4,000.00		-\$4,000.00		-\$4,000.00		-\$4,970.00	-\$970.00	24.25%
					R031321	Interest on Installments		-\$7,000.00		-\$7,000.00		-\$3,500.00		-\$9,781.43	-\$6,281.43	179.47%
					R031330	ESL Administration Fee - DFES		-\$4,000.00		-\$4,000.00		-\$4,000.00		-\$4,000.00	\$0.00	0.00%
					R031900	Rates Enquiry/Searches		-\$100.00		-\$100.00		-\$50.00		-\$136.36	-\$86.36	172.72%
						Rate Revenue Total		\$178,210.00		\$178,210.00		\$98,589.15		\$70,399.35	\$25,131.50	
						Other General Purpose Funding		-\$3,748,161.00		-\$3,748,161.00		-\$3,731,511.00		-\$3,678,189.70	\$69,671.30	
	03	General Purpose Fundl	032	Funding	E032100	Administration Allocated		\$19,914.00		\$19,914.00		\$11,616.50		\$8,982.06	-\$2,634.44	-22.68%
					E032110	Consultants		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
					E033100	Interest on overdraft & other		\$2,000.00		\$2,000.00		\$1,166.67		\$927.00	-\$239.67	-20.54%
					E033101	Bank fees and charges		\$6,500.00		\$6,500.00		\$3,791.69		\$3,476.39	-\$315.30	-8.32%
					E033102	Administration Allocated		\$29,710.00		\$29,710.00		\$17,330.81		\$13,205.71	-\$4,125.10	-23.80%
					R032000	Grants Commission Grant Received - General		-\$1,667,376.00		-\$1,667,376.00		-\$833,688.00		-\$830,052.00	-\$3,636.00	-0.44%
					R032005	Grants Commission Grant Received- Roads		-\$796,041.00		-\$796,041.00		-\$398,020.50		-\$398,240.00	-\$219.50	0.06%
					R032110	Interest Received - Municipal Term		-\$33,000.00		-\$33,000.00		-\$19,250.00		-\$34,675.45	-\$15,425.45	80.13%
					R032111	Interest earned - Muni Cheque		-\$12,000.00		-\$12,000.00		-\$7,000.00		-\$10,965.80	-\$3,965.80	
					R032130	Interest Received - Reserves		-\$105,000.00		-\$105,000.00		-\$52,500.00		-\$57,733.33	-\$5,233.33	9.97%
					R032140	Admin Fee - Dishonoured Cheque		-\$50.00		-\$50.00		-\$50.00		\$0.00	-\$50.00	-\$100.00%
						Other General Purpose Funding Total		\$58,124.00		\$58,124.00		\$33,905.67		\$26,591.16	-\$28,472.59	
						General Purpose Funding Total		\$236,334.00		\$236,334.00		-\$1,310,508.50		-\$3,647,590.54	\$2,277,081.54	
	04	Governance	040	Members Of Council	E040306	Members General Meeting		\$200.00		\$200.00		\$100.00		\$0.00	-\$100.00	-100.00%
					E040307	GVRCC / GERGC Expenses		\$23,000.00		\$23,000.00		\$23,000.00		\$17,139.63	-\$5,860.37	-25.48%
					E040308	Members Telephone Subsidy		\$8,750.00		\$8,750.00		\$5,104.16		\$3,750.03	-\$1,354.13	-26.53%
					E040309	Deputy President's Allowance		\$4,000.00		\$4,000.00		\$2,333.31		\$1,999.98	-\$333.33	-14.29%
					E040310	President's Allowance		\$16,000.00		\$16,000.00		\$9,333.32		\$8,556.82	-\$776.50	-8.32%
					E040311	Members Travelling Expenses		\$14,352.00		\$14,352.00		\$8,372.00		\$6,683.86	-\$1,688.14	-20.16%
					E040312	Members Sitting Fees		\$78,801.00		\$78,801.00		\$45,967.25		\$31,902.28	-\$14,064.97	-30.60%
					E040313	Members Conference Expenses		\$25,000.00		\$25,000.00		\$14,583.31		\$14,892.84	-\$309.53	2.12%
					E040314	Council Election Expenses		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
					E040315	Local Government Week Expenses		\$25,000.00		\$25,000.00		\$0.00		\$9,757.43	-\$9,757.43	
					E040316	Members Professional Development		\$5,000.00		\$5,000.00		\$2,500.00		\$100.00	-\$2,400.00	-96.00%
					E040317	Refreshments and Receptions		\$8,000.00		\$8,000.00		\$4,666.69		\$6,071.03	-\$1,404.34	30.09%
					E040318	Board/Outside Committee Expenses		\$1,000.00		\$1,000.00		\$500.00		\$472.27	-\$527.73	-5.55%
					E040319	Council Chamber Bldg Operation costs		\$2,528.00		\$2,528.00		\$2,074.00		\$244.67	-\$1,829.33	-88.20%
					E040320	Maintenance - Council Chambers		\$566.00		\$566.00		\$301.50		\$414.83	-\$113.33	37.59%
					E040321	Southwing Bldg Operatin costs		\$5,201.00		\$5,201.00		\$4,173.00		\$3,094.83	-\$1,078.17	-25.84%
					E040322	Members - Insurance		\$4,735.00		\$4,735.00		\$4,735.00		\$5,238.00	\$503.00	10.62%
					E040323	Subscriptions/Memberships		\$22,800.00		\$22,800.00		\$22,800.00		\$8,346.78	-\$14,453.22	-63.39%
					E040325	Community Financial Assistance Program		\$20,000.00		\$20,000.00		\$10,909.08		\$1,004.19	-\$9,904.89	-90.79%
					E040326	Interest on Loans		\$3,230.00		\$3,230.00		\$0.00		\$0.00	\$0.00	
					E040330	Depreciation		\$2,200.00		\$2,200.00		\$1,283.31		\$529.27	-\$754.04	-58.76%
					E040332	SouthWing Building Maintenance cost		\$566.00		\$566.00		\$301.50		\$457.97	-\$156.47	51.90%
					E040336	Administration allocated		\$381,443.00		\$381,443.00		\$222,508.40		\$161,524.40	-\$60,984.00	-27.41%
					R040320	Reimbursement - Members		-\$100.00		-\$100.00		-\$50.00		\$0.00	-\$50.00	-100.00%
						Members Of Council Total		\$652,372.00		\$652,372.00		\$385,545.83		\$282,181.11	-\$103,314.72	
	04	Governance	041	Other Governance	E041001	Administration allocated		\$622,452.00		\$622,452.00		\$363,097.00		\$264,849.01	-\$98,247.99	-27.06%
					E041010	Consultants for specific governance projects		\$150,000.00		\$150,000.00		\$80,450.00		\$6,050.00	-\$74,400.00	-92.48%
					R041422	Reimbursements		-\$200.00		-\$200.00		-\$200.00		-\$57.36	\$0.00	-71.32%
					R041426	Other minor income		-\$200.00		-\$200.00		-\$100.00		\$0.10	-\$100.10	-100.10%
						Other Governance Total		\$772,452.00		\$772,452.00		\$443,547.00		\$270,899.01	-\$172,547.89	
						Governance Total		\$1,424,824.00		\$1,424,824.00		-\$867,057.83		-\$653,080.12	\$274,533.61	
	05	Law, Order & Public Sa	051	Fire Prevention	E051512	Insurance		\$3,000.00		\$3,000.00		\$3,000.00		\$2,950.63	-\$49.37	-1.65%
					E051515	Bush Fire-Plant & Equipment maintenance		\$6,810.00		\$6,810.00		\$4,327.50		\$3,888.81	-\$438.69	-10.14%
					E051517	Administration allocated		\$11,735.00		\$11,735.00		\$6,845.44		\$5,172.72	-\$1,672.72	-24.44%
					E051518	Depreciation		\$4,400.00		\$4,400.00		\$2,566.69		\$2,528.51	-\$38.18	-1.49%
					E051520	Fire Station Bldg maintenance		\$3,132.00		\$3,132.00		\$1,616.00		\$856.85	-\$759.15	-46.98%
					E051521	Minor Plant & Equipment purchases		\$1,000.00		\$1,000.00		\$500.00		\$626.89	-\$25.89	-2.58%
					E051522	Fire control officers & Brigade costs		\$5,000.00		\$5,000.00		\$2,000.00		\$270.96	-\$1,729.04	-86.45%

Date prepared: 18 July 2016

31/01/2017	Programme	SP	Sub-Programme	Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
					E051524	Fire Station Bldg operation costs		\$1,919.00		\$1,919.00		\$1,219.00		\$871.97	-\$347.03	-28.47%	
					R051503	Emergency Services Grant-Operating - BFB	-\$6,212.00		-\$6,212.00		-\$3,106.00		-\$7,700.78	\$17,167.34	-\$4,594.78	147.93%	
						Fire Prevention Total	-\$6,212.00	\$36,996.00	-\$6,212.00	\$36,996.00	-\$3,106.00	\$22,074.63	-\$7,700.78	\$17,167.34	-\$9,502.07		
05	Law, Order & Public Saf	052	Animal Control		E052521	Ranger Salaries		\$76,297.00		\$76,297.00		\$44,506.56		\$14,154.85	-\$30,351.71	-68.20%	
					E052522	Dog pound maintenance		\$3,132.00		\$3,132.00		\$1,802.00		\$1,150.29	-\$651.71	-36.17%	
					E052523	Ranger Superannuation		\$11,444.00		\$11,444.00		\$6,675.69		\$0.00	-\$6,675.69		
					E052524	Housing Allocation		\$20,070.00		\$20,070.00		\$11,707.50		\$4,864.28	-\$6,843.22		
					E052525	Other Employment Cost		\$8,500.00		\$8,500.00		\$5,500.00		\$104.73	-\$5,395.27		
					E052526	Other control expenses		\$14,398.00		\$14,398.00		\$7,549.00		\$6,019.10	-\$1,529.90	-20.27%	
					E052527	Administration allocated		\$12,913.00		\$12,913.00		\$7,532.56		\$5,850.81	-\$1,681.75	-22.33%	
					E052528	Ranger - Vehicle Operation Costs		\$11,932.00		\$11,932.00		\$6,066.00		\$2,817.94	-\$3,248.06		
					R052523	Dog Registration Fees	-\$500.00		-\$500.00		-\$500.00		-\$210.00	\$0.00	\$200.00	-\$80.00	-58.00%
					R052524	Cat Registration Fees	-\$200.00		-\$200.00		-\$200.00		\$0.00	\$0.00	\$200.00	\$0.00	
					R052525	Impounding fees and charges	-\$100.00		-\$100.00		-\$100.00		\$0.00	\$0.00	\$100.00	-\$100.00	-100.00%
					R052526	Other Animal Control and Penalties	-\$110.00		-\$110.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
						Animal Control Total	-\$910.00	\$158,686.00	-\$910.00	\$158,686.00	-\$800.00	\$91,339.31	-\$210.00	\$34,962.00	-\$55,787.31		
						Other Law, Order & Public Safety											
05	Law, Order & Public Saf	053	Safety		E053521	Emergency equipment maintenance		\$3,032.00		\$3,032.00		\$1,516.00		\$259.13	-\$1,256.87	-82.91%	
					E053523	Local Emergency committee costs		\$6,000.00		\$6,000.00		\$6,000.00		\$3,500.00	-\$2,500.00	-41.67%	
					E053590	Depreciation		\$1,200.00		\$1,200.00		\$700.00		\$97.66	-\$602.34	-86.05%	
					E053592	Administration allocated		\$8,953.00		\$8,953.00		\$5,222.56		\$4,061.51	-\$1,161.05	-41.67%	
						Other Law, Order & Public Safety Total	\$0.00	\$19,185.00	\$0.00	\$19,185.00	\$0.00	\$13,438.56	\$0.00	\$7,918.30	-\$5,520.26		
						Law, Order & Public Safety Total	-\$7,122.00	\$214,867.00	-\$7,122.00	\$214,867.00	-\$3,906.00	\$126,852.50	-\$7,910.78	\$60,047.64	-\$70,809.64		
						Preventative Services - Administration & Inspection											
07	Health	071	Administration & Inspection		E071713	Health consultancy services		\$14,789.00		\$14,789.00		\$8,624.00		\$8,830.00	\$206.00	2.39%	
					E071715	Administration allocated		\$12,655.00		\$12,655.00		\$7,382.06		\$5,562.97	-\$1,819.09	-24.64%	
					E071716	Other health administration costs		\$500.00		\$500.00		\$250.00		\$0.00	-\$250.00	-100.00%	
					R071715	Fees and licences for Health facilities	-\$300.00		-\$300.00		-\$300.00		-\$200.00	\$0.00	\$100.00	-\$33.33%	
					R071716	Septic Tanks / Waste Water Treatment	-\$113.00		-\$113.00		-\$113.00		-\$236.00	\$0.00	-\$123.00	108.85%	
						Preventative Services - Administration & Inspection Total	-\$413.00	\$27,944.00	-\$413.00	\$27,944.00	-\$413.00	\$16,256.06	-\$436.00	\$14,392.97	-\$1,886.09		
						Preventative Services - Pest Control											
07	Health	072	Control		E072721	Mosquito control		\$53,894.00		\$53,894.00		\$27,947.00		\$20,441.38	-\$7,505.62	-26.86%	
					E072722	Other pest control		\$2,766.00		\$2,766.00		\$1,383.00		\$418.02	-\$964.98	-69.77%	
					E072725	Administration allocated		\$9,639.00		\$9,639.00		\$5,622.75		\$4,221.77	-\$1,400.98	-24.92%	
						Preventative Services - Pest Control Total		\$66,299.00		\$66,299.00		\$34,952.75		\$25,081.17	-\$9,871.58		
						Preventative Services - Other											
07	Health	073	Other		E073715	Administration allocated		\$5,060.00		\$5,060.00		\$2,193.65		\$2,193.76	-\$757.89	-25.68%	
					E073731	Analytical expenses		\$700.00		\$700.00		\$700.00		\$450.00	-\$250.00	-35.71%	
						Preventative Services - Other Total	-\$413.00	\$5,760.00	-\$413.00	\$5,760.00	\$0.00	\$3,651.65	\$0.00	\$2,643.76	-\$1,007.89		
						Health Total	-\$413.00	\$100,003.00	-\$413.00	\$100,003.00	-\$413.00	\$54,860.46	-\$436.00	\$42,117.90	-\$12,765.56		
08	Education & Welfare	083	Aged & Disabled - Other		E083103	Disability service & inclusions plan		\$10,000.00		\$10,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
						Aged & Disabled - Other Total	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00		
						Other Welfare - Community Development Management											
08	Education & Welfare	084	Development Management		E084102	Administration allocated		\$33,241.00		\$33,241.00		\$19,390.56		\$14,979.31	-\$4,411.25	-22.75%	
					E084103	Salaries & Allowances		\$129,470.00		\$129,470.00		\$75,524.15		\$21,500.31	-\$54,023.84	-71.53%	
					E084105	Housing Allocated		\$23,673.00		\$23,673.00		\$13,809.25		\$10,494.98	-\$3,314.27	-24.00%	
					E084106	Insurance		\$2,391.00		\$2,391.00		\$2,511.40		\$120.40	\$0.00	5.04%	
					E084108	Staff superannuation		\$19,420.00		\$19,420.00		\$11,328.31		\$0.00	-\$11,328.31	-100.00%	
					E084109	Occupation Safety & Health costs		\$1,000.00		\$1,000.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%	
					E084110	Training & conference costs		\$5,000.00		\$5,000.00		\$2,500.00		\$3,366.96	\$866.96	34.68%	
					E084111	Other employment costs		\$9,000.00		\$9,000.00		\$4,500.00		\$0.00	-\$4,500.00	-100.00%	
					E084114	Other community development costs		\$2,000.00		\$2,000.00		\$1,000.00		\$202.31	-\$797.69	-79.77%	
					E084116	Consultants		\$3,000.00		\$3,000.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%	
						Other Welfare - Community Development Management Total	\$0.00	\$228,195.00	\$0.00	\$228,195.00	\$0.00	\$132,443.27	\$0.00	\$53,055.27	-\$79,388.00		
						Other Education - Training Centre											
08	Education & Welfare	086	Centre		E086101	Administration allocated		\$10,836.00		\$10,836.00		\$6,321.00		\$4,231.02	-\$2,089.98	-33.06%	
					E086102	Depreciation		\$1,100.00		\$1,100.00		\$644.00		\$252.05	-\$391.95	-60.86%	
					E086106	Training Centre Bldg operation costs		\$4,705.00		\$4,705.00		\$3,124.50		\$4,573.27	\$1,448.77	46.37%	
					E086107	Training Centre Bldg maintenance costs		\$566.00		\$566.00		\$283.00		\$322.69	\$39.69	14.02%	
					R086100	Grant - Community Resource Centre	-\$40,000.00		-\$40,000.00		-\$40,000.00		\$0.00	\$0.00	\$40,000.00		
					R086103	Training room hire charges	-\$150.00		-\$150.00		-\$50.00		\$0.00	\$0.00	\$50.00	-\$100.00	-100.00%
						Other Education - Training Centre Total	-\$40,150.00	\$17,207.00	-\$40,150.00	\$17,207.00	-\$40,050.00	\$10,372.50	\$0.00	\$9,379.03	\$39,056.53		
						Education & Welfare Total	-\$40,150.00	\$255,402.00	-\$40,150.00	\$255,402.00	-\$40,050.00	\$147,815.77	\$0.00	\$62,434.30	-\$45,331.47		
09	Housing	091	Staff Housing		E091910	Depreciation		\$141,000.00		\$141,000.00		\$82,250.00		\$89,540.76	\$7,290.76	8.86%	
					E091915	Operating costs-21 Lennon St		\$6,507.00		\$6,507.00		\$4,132.01		\$4,247.49	\$115.48	2.79%	
					E091916	Operating costs-44 Lennon St		\$6,406.00		\$6,406.00		\$3,856.00		\$4,223.08	\$367.08	9.52%	
					E091917	Operating costs-67/69 Scotia St		\$6,507.00		\$6,507.00		\$4,123.01		\$3,746.98	-\$376.03	-9.12%	
					E091918	Operating costs-13 Woodley St (SPQ)		\$1,447.00		\$1,447.00		\$1,117.00		\$1,122.77	\$5.77	0.52%	
					E091919	Operating costs-U1/30 Scotia St		\$7,113.00		\$7,113.00		\$4,738.00		\$3,398.71	-\$1,339.29	-28.27%	
					E091920	Operating costs-U2/30 Scotia St		\$6,305.00		\$6,305.00		\$3,755.01		\$1,784.71	-\$1,970.30	-52.47%	
					E091921	Operating costs-U3/30 Scotia St		\$6,305.00		\$6,305.00		\$3,755.01		\$1,747.72	-\$2,007.29	-53.46%	
					E091922	Operating costs-U4/30 Scotia St		\$6,305.00		\$6,305.00		\$3,930.01		\$1,841.61	-\$2,088.40	-53.14%	

31/01/2017	Programme		COA	Description	Adopted Budget	Adopted Budget	Amended Budget	Amended Budget	YTD Budget	YTD Budget	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
	Prog	SP			Income	Expenditure	Income	Expenditure						
			E091923	Operating costs-U5/30 Scotia St		\$6,810.00		\$6,810.00		\$4,435.01		\$2,980.87	-\$1,454.14	-32.79%
			E091924	Operating costs-CEO flat Scotia St		\$2,958.00		\$2,958.00		\$2,758.00		\$2,026.84	-\$731.16	-26.51%
			E091926	Operating costs-38 Lennon St		\$6,204.00		\$6,204.00		\$3,653.99		\$2,744.20	-\$909.79	-24.90%
			E091927	Operating costs-U7/30 Scotia St		\$6,709.00		\$6,709.00		\$4,159.00		\$2,387.70	-\$1,771.30	-42.59%
			E091928	Operating costs-U6/30 Scotia St		\$6,204.00		\$6,204.00		\$3,654.01		\$1,726.19	-\$1,927.82	-52.76%
			E091929	Operating costs-61/63 Scotia St		\$6,709.00		\$6,709.00		\$4,159.00		\$3,170.32	-\$988.68	-23.77%
			E091930	Operating costs-60A Scotia St		\$7,088.00		\$7,088.00		\$4,275.30		\$3,640.94	-\$634.36	-14.84%
			E091931	Operating costs-60B Scotia St		\$6,888.00		\$6,888.00		\$4,403.00		\$2,435.41	-\$1,367.59	-44.69%
			E091932	Operating costs-60C Scotia St		\$6,888.00		\$6,888.00		\$4,175.31		\$2,422.80	-\$1,752.51	-41.97%
			E091940	Operating costs-U8/30 Scotia St		\$7,642.00		\$7,642.00		\$4,636.19		\$2,217.15	-\$2,419.04	-52.18%
			E091941	Operating costs-Unit 1 Lot 962 Jones St		\$5,912.00		\$5,912.00		\$3,337.00		\$2,030.01	-\$1,306.99	-39.17%
			E091942	Operating costs-Unit 2 Lot 962 Jones St		\$9,048.00		\$9,048.00		\$5,166.33		\$2,436.42	-\$2,729.91	-52.84%
			E091943	Operating costs-Unit 3 Lot 962 Jones St		\$5,912.00		\$5,912.00		\$3,337.00		\$2,289.49	-\$1,047.51	-31.39%
			E091955	Maintenance costs -21 Lennon St		\$6,851.00		\$6,851.00		\$3,996.98		\$6,929.92	\$2,932.94	73.38%
			E091956	Maintenance costs-44 Lennon St		\$6,851.00		\$6,851.00		\$3,996.97		\$2,670.61	-\$1,326.36	-33.18%
			E091957	Maintenance costs-67/69 Scotia St		\$10,451.00		\$10,451.00		\$7,597.02		\$60,637.48	\$53,040.46	698.17%
			E091958	Maintenance costs-13 Woodlay St (SPQ)		\$5,651.00		\$5,651.00		\$3,297.00		\$3,213.34	-\$83.66	-2.54%
			E091959	Maintenance costs-U1/30 Scotia St		\$7,151.00		\$7,151.00		\$3,997.00		\$10,499.71	\$6,502.71	162.69%
			E091960	Maintenance costs-U2/30 Scotia St		\$7,451.00		\$7,451.00		\$4,197.03		\$2,642.17	-\$1,554.86	-37.05%
			E091961	Maintenance costs-U3/30 Scotia St		\$7,451.00		\$7,451.00		\$4,346.98		\$1,766.26	-\$2,580.72	-59.37%
			E091962	Maintenance costs-U4/30 Scotia St		\$7,251.00		\$7,251.00		\$4,146.98		\$1,699.83	-\$2,447.15	-59.01%
			E091963	Maintenance costs-U5/30 Scotia St		\$7,451.00		\$7,451.00		\$4,346.98		\$7,158.41	\$2,811.43	64.68%
			E091964	Maintenance costs-CEO flat Scotia St		\$1,695.00		\$1,695.00		\$989.31		\$1,699.83	\$710.52	71.82%
			E091965	Maintenance costs-38 Lennon St		\$7,152.00		\$7,152.00		\$4,146.98		\$1,699.83	-\$2,447.15	-59.01%
			E091966	Maintenance costs-U7/30 Scotia St		\$7,152.00		\$7,152.00		\$4,196.98		\$6,037.34	\$1,840.36	43.85%
			E091967	Maintenance costs-U6/30 Scotia St		\$7,152.00		\$7,152.00		\$4,196.98		\$1,803.78	-\$2,393.20	-57.02%
			E091968	Maintenance costs-61/63 Scotia St		\$7,152.00		\$7,152.00		\$4,196.98		\$2,023.92	-\$2,173.06	-51.78%
			E091969	Maintenance costs-60A Scotia St		\$7,152.00		\$7,152.00		\$4,146.98		\$2,276.52	-\$1,870.46	-45.10%
			E091970	Maintenance costs-60B Scotia St		\$7,552.00		\$7,552.00		\$4,446.98		\$2,897.75	-\$1,549.23	-34.84%
			E091971	Maintenance costs-60C Scotia St		\$7,152.00		\$7,152.00		\$4,196.98		\$2,245.11	-\$1,951.87	-46.51%
			E091973	Maintenance costs-U8/30 Scotia St		\$7,152.00		\$7,152.00		\$4,246.98		\$4,964.27	\$717.29	16.89%
			E091974	Maintenance costs-Unit 1 Lot 962 Jones St		\$7,452.00		\$7,452.00		\$4,446.98		\$1,953.78	-\$2,493.20	-56.07%
			E091975	Maintenance costs-Unit 2 Lot 962 Jones St		\$7,452.00		\$7,452.00		\$4,346.98		\$3,606.70	-\$740.28	-17.03%
			E091976	Maintenance costs-Unit 3 Lot 962 Jones St		\$7,452.00		\$7,452.00		\$4,346.98		\$3,053.84	-\$1,293.14	-29.75%
			E091999	Staff House Costs Allocated to Works		-\$421,093.00		-\$421,093.00		-\$245,644.00		-\$275,642.57	-\$29,998.57	12.21%
			Staff Housing Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,990.22	\$0.00	\$0.00	-\$5,990.22	
			R092913	Reimbursement		-\$500.00		-\$500.00		-\$300.00		\$38.49	\$338.49	-112.83%
			R092914	Rental		\$0.00		\$0.00		\$0.00		-\$227.27	-\$227.27	
			Housing Total		-\$500.00	\$0.00	-\$500.00	\$0.00	-\$300.00	\$5,990.22	-\$188.78	\$0.00	-\$5,651.73	
				Sanitation - Household Refuse										
			E101010	Depreciation		\$5,300.00		\$5,300.00		\$3,091.65		\$3,098.27	\$6.62	0.21%
			E101011	Refuse collection (internal costs)		\$123,286.00		\$123,286.00		\$71,750.13		\$66,602.53	-\$5,147.60	-7.17%
			E101012	Disposal site operation		\$113,174.00		\$113,174.00		\$65,923.86		\$102,334.44	\$36,410.58	55.23%
			E101013	Bulk Refuse Collection (Verge)		\$12,195.00		\$12,195.00		\$7,138.75		\$5,426.63	-\$1,712.12	
			E101014	Refuse collection (external costs)		\$3,000.00		\$3,000.00		\$2,000.00		\$0.00	-\$2,000.00	-100.00%
			E101015	Administration allocated		\$12,983.00		\$12,983.00		\$7,573.41		\$5,725.88	-\$1,847.53	-24.39%
			E101020	Collection & disposal of vehicles(car bodies)		\$5,964.00		\$5,964.00		\$3,503.98		\$9,777.66	\$6,273.68	179.04%
			E101024	Litter control		\$35,885.00		\$35,885.00		\$21,016.25		\$22,310.89	\$1,294.64	5.16%
			E101025	Insurance - Pollution Legal Liability		\$16,541.00		\$16,541.00		\$16,541.00		\$6,192.10	-\$10,348.90	-62.57%
			R101012	Refuse collection - Domestic		-\$36,410.00		-\$36,410.00		-\$36,410.00		-\$41,254.00	-\$4,844.00	13.30%
			R101013	Refuse Collection Commercial/Industrial		-\$29,390.00		-\$29,390.00		-\$29,390.00		-\$23,000.00	\$6,390.00	-21.74%
			Sanitation - Household Refuse Total		-\$65,800.00	\$328,328.00	-\$65,800.00	\$328,328.00	-\$65,800.00	\$198,539.03	-\$64,254.00	\$221,468.40	\$22,929.37	
			10 Community Amenities 103 Sewerage											
			E103025	Liquid waste disposal site maintenance		\$11,829.00		\$11,829.00		\$7,008.56		\$3,162.28	-\$3,846.28	-54.88%
			R103023	Liquid waste disposal site fees		-\$6,000.00		-\$6,000.00		-\$3,500.00		-\$107.27	\$3,392.73	-96.94%
			R103024	Asbestos Waste Disposal Site Fees		-\$130.00		-\$130.00		-\$90.00		\$0.00	\$90.00	
			Sewerage Total		-\$6,130.00	\$11,829.00	-\$6,130.00	\$11,829.00	-\$3,590.00	\$7,008.56	-\$107.27	\$3,162.28	-\$363.55	
			10 Community Amenities 106 Development											
			E106051	Town Planning-Local planning strategy		\$5,000.00		\$5,000.00		\$3,000.00		\$0.00	-\$3,000.00	-100.00%
			E106052	Structure Plan Wiluna Townsite		\$20,000.00		\$20,000.00		\$10,000.00		\$5,249.90	-\$4,750.10	-47.50%
			E106054	Administration allocated		\$16,760.00		\$16,760.00		\$9,776.65		\$7,460.88	-\$2,315.77	-23.69%
			E106059	Administration & control--consultants & applications		\$20,000.00		\$20,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%
			E106060	Administration & control-services of Bldg officer		\$5,808.00		\$5,808.00		\$3,388.00		\$3,524.00	\$136.00	4.01%
			R106051	Town planning scheme amendment fees		-\$500.00		-\$500.00		-\$200.00		\$0.00	\$200.00	-100.00%
			R106053	Planning development application fees		-\$1,500.00		-\$1,500.00		-\$900.00		\$0.00	\$900.00	-100.00%
			Town Planning & Regional Development Total		-\$2,000.00	\$67,568.00	-\$2,000.00	\$67,568.00	-\$1,100.00	\$36,164.65	\$0.00	\$16,234.78	-\$18,829.87	
			10 Community Amenities 107 Amenities											
			E107010	Depreciation-Public conveniences		\$4,500.00		\$4,500.00		\$2,625.00		\$2,825.54	\$200.54	7.64%
			E107054	Maintenance - Public Conveniences		\$41,233.00		\$41,233.00		\$24,233.11		\$31,469.65	\$7,236.54	29.86%
			E107061	Maintenance - Grave Digging		\$21,524.00		\$21,524.00		\$12,535.62		\$26,911.56	\$14,355.94	114.34%
			E107062	Maintenance - Cemetery		\$23,157.00		\$23,157.00		\$13,416.54		\$7,875.84	-\$5,540.70	-41.30%
			E107063	Building operation-Cemetery		\$489.00		\$489.00		\$408.00		\$404.28	-\$3.72	-0.91%
			E107064	Street furniture		\$2,199.00		\$2,199.00		\$1,291.08		\$495.45	-\$795.63	-61.63%
			E107092	Administration allocated		\$9,796.00		\$9,796.00		\$5,714.33		\$4,253.74	-\$1,460.59	-25.56%
			R107051	Burial fees - Cemetery		-\$5,000.00		-\$5,000.00		-\$3,000.00		-\$3,600.00	-\$600.00	20.00%
			Other Community Amenities Total		-\$5,000.00	\$102,898.00	-\$5,000.00	\$102,898.00	-\$3,000.00	\$60,243.68	-\$5,600.00	\$74,236.06	\$11,392.38	
			Community Amenities Total		-\$78,930.00	\$510,623.00	-\$78,930.00	\$510,623.00	-\$73,490.00	\$301,955.92	-\$69,961.27	\$315,101.52	\$16,674.33	

31/01/2017	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
11	Recreation & Culture	111	Public Halls & Civic Centres	E111105	Administration allocated			\$10,385.00		\$10,385.00		\$6,057.91		\$4,516.36	-\$1,541.55	-25.45%	
				E111110	Depreciation			\$33,700.00		\$33,700.00		\$19,663.00		\$19,266.66	-\$396.34	-2.02%	
				E111114	Recreation Centre Bldg operation			\$21,377.00		\$21,377.00		\$13,941.16		\$7,725.15	-\$6,216.01	-44.59%	
				E111116	Recreation Centre Bldg maintenance			\$18,460.00		\$18,460.00		\$10,768.32		\$24,031.45	\$13,263.13	123.17%	
				E111119	Recreation Centre gardens maintenance			\$11,329.00		\$11,329.00		\$6,608.57		\$4,814.66	-\$1,793.91	-27.15%	
				R111501	Recreation Centre hire charges		-\$500.00		-\$500.00		-\$300.00		\$63.65		\$363.65	-\$21.22%	
				R111504	Hire of table and chairs		-\$200.00		-\$200.00		-\$100.00		-\$255.00		-\$155.00	155.00%	
				R111505	Reimbursement		-\$100.00		-\$100.00		-\$50.00		-\$30,413.64		-\$30,363.64	60727.28%	
				Public Halls & Civic Centres Total				-\$800.00	\$95,251.00	-\$800.00	\$95,251.00	-\$450.00	\$57,038.96	-\$30,604.99	\$60,354.28	-\$26,839.67	
				Swimming Areas And													
11	Recreation & Culture	112	Beaches	E112100	Administration allocated			\$18,476.00		\$18,476.00		\$10,777.65		\$7,921.28	-\$2,856.37	-26.50%	
				E112101	Swimming pool - salaries & allowances			\$101,212.00		\$101,212.00		\$59,040.33		\$34,611.48	-\$24,428.85	-41.38%	
				E112102	Swimming pool - superannuation			\$9,121.00		\$9,121.00		\$5,320.56		\$4,933.05	-\$387.51	-7.28%	
				E112104	Depreciation			\$65,200.00		\$65,200.00		\$38,033.33		\$39,536.12	\$1,502.79	3.95%	
				E112105	Housing allocated-Pool manager			\$20,078.00		\$20,078.00		\$11,711.00		\$6,893.34	-\$2,818.66	-24.07%	
				E112106	Insurance			\$1,600.00		\$1,600.00		\$1,600.00		\$1,580.80	-\$19.20	-1.20%	
				E112108	Swimming pool building operation			\$27,361.00		\$27,361.00		\$18,957.00		\$21,830.08	\$2,873.08	15.16%	
				E112109	Swimming pool building maintenance			\$19,161.00		\$19,161.00		\$11,172.00		\$6,660.55	-\$4,511.45	-40.38%	
				E112111	Swimming pool bowl & pool plant maintenance			\$11,161.00		\$11,161.00		\$6,510.00		\$3,509.10	-\$3,000.90	-46.10%	
				E112113	Pool Community Events			\$8,000.00		\$8,000.00		\$6,000.00		\$1,029.08	-\$4,870.92		
				E112114	Swimming pool chemicals and gas			\$8,000.00		\$8,000.00		\$4,669.00		\$4,940.79	\$271.79	5.82%	
				E112115	Swimming pool grounds/gardens			\$14,161.00		\$14,161.00		\$8,253.00		\$8,242.51	-\$10.49	-0.13%	
				E112118	Training & conference costs			\$7,000.00		\$7,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
				E112119	Other employment costs			\$8,900.00		\$8,900.00		\$1,500.00		\$83.00	-\$1,417.00	-94.47%	
				E112122	Occupation Safety & Health costs			\$1,000.00		\$1,000.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%	
				R112101	Pool Revitalisation Program		-\$32,000.00		-\$32,000.00		-\$32,000.00		-\$32,000.00		\$0.00	0.00%	
				R112103	Swimming pool daily admissions		-\$500.00		-\$500.00		-\$500.00		\$9,818.18		\$10,318.18	-\$2063.64%	
				Swimming Areas And Beaches Total				-\$32,500.00	\$320,431.00	-\$32,500.00	\$320,431.00	-\$32,500.00	\$189,543.87	-\$22,181.82	\$143,770.18	-\$35,455.51	
				Other Recreation & Sport -													
11	Recreation & Culture	113	Grounds & Reserves	E113104	Depreciation			\$53,000.00		\$53,000.00		\$30,919.00		\$29,840.06	-\$1,078.94	-3.49%	
				E113105	Administration allocated			\$25,593.00		\$25,593.00		\$14,931.00		\$10,781.56	-\$4,149.44	-27.79%	
				E113110	Verge & median strips garden maintenance			\$20,391.00		\$20,391.00		\$11,893.00		\$2,452.71	-\$9,440.29	-79.38%	
				E113114	Townsite parks maintenance			\$11,401.00		\$11,401.00		\$6,680.00		\$3,931.92	-\$2,748.08	-41.14%	
				E113115	Vacant land & reserves maintenance			\$56,643.00		\$56,643.00		\$33,040.00		\$29,261.04	-\$3,778.96	-11.44%	
				E113120	Recreation Ground- Bldg loan interest			\$9,918.00		\$9,918.00		\$4,959.00		\$8,256.47	\$3,297.47	66.49%	
				E113121	Recreation ground (oval) bldg & structures operation			\$4,731.00		\$4,731.00		\$3,031.00		\$2,644.49	-\$386.51	-12.75%	
				E113122	Recreation ground (oval) maintenance			\$37,519.00		\$37,519.00		\$21,889.00		\$34,437.51	\$12,548.51	57.33%	
				E113123	Basketball/tennis/netball court maintenance			\$5,098.00		\$5,098.00		\$2,975.00		\$1,944.30	-\$1,030.70	-34.65%	
				E113124	Racecourse maintenance			\$2,208.00		\$2,208.00		\$388.29		\$1,351.71	-\$77.68%		
				E113125	Basketball/tennis/netball court operation			\$1,276.00		\$1,276.00		\$1,075.62		\$1,075.62	-\$200.38	-15.70%	
				E113126	Changeroom(Oval) Operation			\$3,009.00		\$3,009.00		\$2,458.99		\$1,583.82	-\$875.17	-35.59%	
				E113127	Changeroom(Oval) Maintenance			\$9,796.00		\$9,796.00		\$5,856.00		\$3,681.22	-\$2,174.78	-37.14%	
				E113128	Golf course maintenance			\$3,132.00		\$3,132.00		\$1,852.00		\$1,398.41	-\$453.59	-24.49%	
				E113130	Town water reticulation & bore's operation maintenance			\$61,838.00		\$61,838.00		\$35,390.00		\$33,103.88	-\$2,286.12	-6.46%	
				R113130	Basketball/tennis/netball court & recreation ground fees		-\$100.00		-\$100.00		-\$50.00		\$139.50		\$189.50	-\$79.00%	
				R113131	Changeroom Hire		-\$500.00		-\$500.00		-\$300.00		\$180.00		\$480.00	-\$160.00%	
				R113132	Grant - Sports Courts & Cricket Practice Wickets- DSR		-\$14,700.00		-\$14,700.00		-\$14,700.00		-\$14,700.00		\$0.00	0.00%	
				Other Recreation & Sport - Grounds & Reserves Total				-\$15,300.00	\$305,553.00	-\$15,300.00	\$305,553.00	-\$15,050.00	\$178,889.99	-\$14,380.50	\$164,781.30	-\$13,439.19	
				Other Recreation & Sport -													
				Sports & Recreation													
11	Recreation & Culture	114	Programmes	E114100	Administration allocated			\$24,019.00		\$24,019.00		\$14,014.00		\$10,094.89	-\$3,919.11	-27.97%	
				E114102	Depreciation			\$700.00		\$700.00		\$406.00		\$3,815.63	\$3,409.63	839.81%	
				E114103	Sports & Recreation staff salaries & allowances			\$155,838.00		\$155,838.00		\$90,909.00		\$12,749.83	-\$78,159.17	-85.98%	
				E114104	Sports & Recreation staff superannuation			\$21,876.00		\$21,876.00		\$12,761.00		\$341.85	-\$12,419.15	-97.32%	
				E114105	Housing allocated			\$35,014.00		\$35,014.00		\$20,426.00		\$10,278.63	-\$10,147.37	-49.68%	
				E114106	Insurance			\$4,782.00		\$4,782.00		\$4,782.00		\$4,781.50	-\$0.50	-0.01%	
				E114107	Other employment costs			\$4,900.00		\$4,900.00		\$2,450.00		\$90.86	-\$2,359.14	-96.29%	
				E114108	Occupational Health & safety			\$1,500.00		\$1,500.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%	
				E114109	Training & conference			\$5,000.00		\$5,000.00		\$3,000.00		\$0.00	-\$3,000.00	-100.00%	
				E114110	Recruitment and Relocation Costs			\$10,000.00		\$10,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
				E114115	Vehicle costs - Toyota Van(Bus)			\$9,747.00		\$9,747.00		\$5,992.00		\$3,088.09	-\$2,903.91	-48.46%	
				E114120	Coaching/Sports specialist			\$8,000.00		\$8,000.00		\$4,669.00		\$0.00	-\$4,669.00	-100.00%	
				E114121	Equipment and Costs for Activities			\$16,000.00		\$16,000.00		\$9,331.00		\$275.93	-\$8,955.07	-95.97%	
				E114122	After school activities			\$3,000.00		\$3,000.00		\$1,750.00		\$0.00	-\$1,750.00	-100.00%	
				R114001	Gym fees		-\$2,500.00		-\$2,500.00		-\$1,500.00		-\$1,872.70		-\$372.70	24.85%	
				R114002	Grants & Subsidies		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
				R114003	Reimbursement		-\$300.00		-\$300.00		-\$100.00		-\$54.54		\$45.46	45.46%	
				R114004	Kiosk sales		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
				R114007	Shire's Bus Hire		-\$1,500.00		-\$1,500.00		-\$1,000.00		\$0.00		\$1,000.00		
				R114005	CSRFF Grant - Facilities Audit/Master Plan		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
				Other Recreation & Sport - Sports & Recreation Programmes Total				-\$4,300.00	\$300,376.00	-\$4,300.00	\$300,376.00	-\$2,600.00	\$176,490.00	-\$1,927.24	\$45,617.21	-\$130,200.03	
				Television And													
11	Recreation & Culture	115	Rebroadcasting	E115104	Depreciation			\$2,600.00		\$2,600.00		\$1,519.00		\$518.36	-\$1,000.64	-65.87%	
				E115131	Television and radio operation			\$500.00		\$500.00		\$300.00		\$1,374.74	\$1,074.74	358.25%	

31/01/2017	Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
				E123001	Loss on sale of asset		\$14,716.00		\$14,716.00		\$14,716.00		\$0.00	-\$14,716.00	-100.00%
				R123001	Gain on Sale of assets	-\$2,237.00		-\$2,237.00		-\$2,237.00		-\$6,987.60		-\$4,750.60	
				R123010	Sale of plant & equipment	-\$145,000.00		-\$145,000.00		-\$145,000.00		-\$34,545.45		\$110,454.55	-76.18%
				R123020	Less: Sale of plant & equipment	\$145,000.00		\$145,000.00		\$145,000.00		\$34,545.45		-\$110,454.55	-76.18%
					Road Plant Purchases Total		\$24,716.00		\$24,716.00		\$20,716.00		\$0.00	-\$25,466.60	
12	Transport	126	Aerodromes	E126248	Depreciation		\$145,000.00		\$145,000.00		\$84,581.00		\$85,747.42	\$1,166.42	1.38%
				E126249	Administration allocated		\$26,657.00		\$26,657.00		\$15,547.00		\$12,227.57	-\$3,319.43	-21.35%
				E126250	Insurance		\$4,140.00		\$4,140.00		\$4,140.00		\$3,885.81	-\$254.19	-6.14%
				E126270	Aerodrome operation		\$66,521.00		\$66,521.00		\$40,470.00		\$71,023.74	\$30,553.74	75.50%
				E126271	Aerodrome maintenance		\$119,886.00		\$119,886.00		\$69,937.00		\$75,069.92	\$5,132.92	7.34%
				E126272	Aerodrome Building Operation		\$10,904.00		\$10,904.00		\$9,510.00		\$8,217.79	-\$1,292.21	-13.59%
				E126273	Wiluna Airport Master Plan		\$0.00		\$0.00		\$0.00		\$2,240.00	\$2,240.00	
				E126274	Unspent Grant (Returned)		\$0.00		\$0.00		\$0.00		\$23,186.00	\$23,186.00	
				R126242	Landing fees	-\$48,000.00		-\$48,000.00		-\$28,000.00		-\$29,427.47		-\$1,427.47	5.10%
				R126243	Lease charges	-\$1,060.00		-\$1,060.00		-\$1,060.00		\$0.00		\$1,060.00	-100.00%
				R126244	Grant - Wiluna Airport Master Plan	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
				R126245	Passenger Service Fee	-\$50,000.00		-\$50,000.00		-\$29,169.00		-\$45,586.91		-\$16,417.91	56.29%
				R126246	Grant - Airport Electrical Renewal	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
				R126262	Grant - Airport Sealing	-\$192,500.00		-\$192,500.00		\$0.00		\$0.00		\$0.00	
				R126264	Grant - Airport Terminal	-\$250,000.00		-\$250,000.00		\$0.00		\$0.00		\$0.00	
					Aerodromes Total		\$373,108.00		\$373,108.00		\$224,185.00		-\$75,014.38	\$281,598.25	\$40,627.87
					Transport Total		\$7,147,739.00		\$7,147,739.00		\$4,182,071.00		-\$405,237.98	\$2,003,642.79	-\$1,995,396.19
13	Economic Services	131	Rural Services	E131331	Noxious weeds and pest plants		\$8,297.00		\$8,297.00		\$4,712.00		\$813.23	-\$3,898.77	-82.74%
				E131333	GNRBA Projects		\$50,000.00		\$50,000.00		\$25,000.00		\$25,000.00	\$0.00	0.00%
					Rural Services Total		\$58,297.00		\$58,297.00		\$29,712.00		\$25,813.23	-\$3,898.77	
13	Economic Services	132	Tourism & Area Promotion	E132105	Administratin allocated		\$59,009.00		\$59,009.00		\$34,419.00		\$25,928.38	-\$8,490.62	-24.67%
				E132301	Tourist officer salary & allowances		\$76,297.00		\$76,297.00		\$44,506.00		\$29,405.67	-\$15,100.33	-33.93%
				E132302	Tourist officer superannuation		\$3,876.00		\$3,876.00		\$2,261.00		\$6,457.61	\$4,196.61	185.61%
				E132303	Insurance		\$808.00		\$808.00		\$808.00		\$808.00	\$0.00	0.00%
				E132304	Occupational Safety and Health Cost		\$500.00		\$500.00		\$500.00		\$0.00	-\$500.00	-100.00%
				E132307	Other employment costs		\$5,000.00		\$5,000.00		\$2,500.00		\$0.00	-\$2,500.00	-100.00%
				E132310	Depreciation		\$1,300.00		\$1,300.00		\$756.00		\$2,314.75	\$1,558.75	206.18%
				E132311	CSR/Interpretive Centre - loan interest		\$23,800.00		\$23,800.00		\$11,900.00		\$9,975.51	-\$1,924.49	-16.17%
				E132330	Tourism promotional activities		\$50,000.00		\$50,000.00		\$29,169.00		\$31,579.09	\$2,410.09	8.26%
				E132331	Training & conference costs		\$2,500.00		\$2,500.00		\$1,456.00		\$509.09	-\$946.91	-65.04%
				E132332	Tourist Souvenir Items		\$10,000.00		\$10,000.00		\$5,831.00		\$2,001.09	-\$3,829.91	
				E132340	Tourist information bay		\$15,513.00		\$15,513.00		\$9,061.00		\$8,218.95	-\$842.05	-9.29%
				E132341	Picnic sites maintenance		\$28,755.00		\$28,755.00		\$16,765.00		\$9,237.63	-\$7,527.37	-44.90%
				E132342	Regional Local Government Group		\$6,000.00		\$6,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%
				E132343	Caravan Park Maintenance		\$13,737.00		\$13,737.00		\$7,885.00		\$0.00	-\$7,885.00	
				R132156	Heritage Centre - Art Gallery Fit out	\$0.00		\$0.00		\$0.00		-\$79,827.00		\$0.00	
				R132503	Sale of maps & tourist items	-\$6,000.00		-\$6,000.00		-\$3,500.00		-\$5,979.02		-\$2,479.02	70.83%
				R132505	Sales - General	\$0.00		\$0.00		\$0.00		-\$84.00		-\$84.00	
				R132343	Grant - RV Dump Point	-\$5,000.00		-\$5,000.00		\$0.00		\$0.00		\$0.00	
					Tourism & Area Promotion Total		\$297,095.00		\$297,095.00		\$172,817.00		-\$85,890.02	\$126,435.77	-\$48,944.25
13	Economic Services	133	Building Control	E133331	Building control consultancy services		\$12,480.00		\$12,480.00		\$7,280.00		\$8,236.00	\$956.00	13.13%
				E133334	Administration allocated		\$10,385.00		\$10,385.00		\$6,055.00		\$4,515.84	-\$1,539.16	-25.42%
				E133336	Building control - other costs		\$2,000.00		\$2,000.00		\$1,000.00		\$0.00	-\$1,000.00	-100.00%
				R133332	Building - Fees and charges	-\$500.00		-\$500.00		-\$300.00		\$0.00		\$300.00	-100.00%
					Building Control Total		\$24,865.00		\$24,865.00		\$14,335.00		\$0.00	\$12,751.84	-\$1,283.16
13	Economic Services	134	Economic Development	E134104	Depreciation		\$8,600.00		\$8,600.00		\$5,019.00		\$5,065.15	\$46.15	0.92%
				E134105	Administration allocated		\$19,948.00		\$19,948.00		\$11,634.00		\$8,932.85	-\$2,701.15	-23.22%
				E134106	Wiluna Enterprise Development operation costs		\$8,808.00		\$8,808.00		\$6,205.00		\$2,220.84	-\$3,984.16	-64.21%
				E134107	Wiluna Enterprise Development maintenance costs		\$8,564.00		\$8,564.00		\$4,991.00		\$4,252.49	-\$738.51	-14.80%
				E134108	Economic Impact Study		\$25,000.00		\$25,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%
				R136332	Rental- Wiluna Enterprise Development	-\$5,050.00		-\$5,050.00		-\$2,947.00		-\$3,342.37		-\$395.37	13.42%
					Economic Development Total		\$70,920.00		\$70,920.00		\$37,849.00		-\$3,342.37	\$20,471.33	-\$17,773.04
13	Economic Services	136	Other Economic Services	E136004	Standpipe water costs		\$1,000.00		\$1,000.00		\$600.00		\$194.95	-\$405.05	-67.51%
				E136005	Cost for bottle water		\$2,500.00		\$2,500.00		\$1,250.00		\$7,263.69	\$6,013.69	481.10%
				R136001	Community bus hire charges	\$0.00		\$0.00		\$0.00		-\$738.11		-\$738.11	
				R136004	Standpipe water costs	-\$1,200.00		-\$1,200.00		-\$720.00		-\$56.82		\$663.18	92.11%
				R136005	Sale of water bottle	-\$2,800.00		-\$2,800.00		-\$1,631.00		-\$69.09		\$1,561.91	-95.76%
					Other Economic Services Total		\$3,500.00		\$3,500.00		\$1,850.00		-\$864.02	\$7,458.64	\$7,095.62
					Economic Services Total		\$454,677.00		\$454,677.00		\$256,563.00		-\$90,096.41	\$192,930.81	-\$64,803.60
14	Other Property & Servi	141	Private Works	E141411	Private works - various		\$3,570.00		\$3,570.00		\$2,079.00		\$5,303.71	\$3,224.71	155.11%
				R141413	Profit on Private Works	-\$4,125.00		-\$4,125.00		-\$2,408.00		-\$3,924.86		-\$1,516.86	62.99%
					Private Works Total		\$3,570.00		\$3,570.00		\$2,079.00		\$5,303.71	\$1,707.85	
14	Other Property & Servi	142	Administration General	E142406	Staff Uniform - Admin		\$2,000.00		\$2,000.00		\$1,500.00		\$522.00	-\$978.00	-65.20%
				E142408	Recruitment & relocation - Admin		\$15,000.00		\$15,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%

Programme	SP	Sub-Programme	Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	
					E142411	Salaries and allowances - Admin	\$644,230.00		\$644,230.00		\$375,802.00		\$245,728.13	-\$130,073.87	-34.61%	
					E142412	Superannuation - Admin	\$80,083.00		\$80,083.00		\$46,718.00		\$29,923.16	-\$16,794.84	-35.95%	
					E142414	Other employment costs- Admin	\$5,000.00		\$5,000.00		\$3,000.00		\$0.00	-\$3,000.00	-100.00%	
					E142416	Fringe Benefits Tax - Admin	\$14,500.00		\$14,500.00		\$7,250.00		\$5,988.00	-\$1,262.00	-17.41%	
					E142421	Administration building operation costs	\$24,684.00		\$24,684.00		\$16,613.00		\$16,227.11	-\$385.89	-2.32%	
					E142422	Administration building maintenance	\$5,686.00		\$5,686.00		\$3,318.00		\$4,697.26	\$1,379.26	41.57%	
					E142423	Administration grounds maintenance	\$52,865.00		\$52,865.00		\$30,673.00		\$24,070.49	-\$6,602.51	-21.53%	
					E142431	Printing & Stationery - Admin	\$33,400.00		\$33,400.00		\$19,481.00		\$20,676.68	\$1,195.68	6.14%	
					E142432	Telecommunications - Admin	\$21,500.00		\$21,500.00		\$12,544.00		\$9,196.13	-\$3,347.87	-26.69%	
					E142433	Postage	\$3,000.00		\$3,000.00		\$1,750.00		\$1,271.51	-\$478.49	-27.34%	
					E142434	Advertising	\$3,500.00		\$3,500.00		\$2,000.00		\$1,425.00	-\$575.00	-28.75%	
					E142435	Office Equipment Maintenance - Admin	\$2,000.00		\$2,000.00		\$1,169.00		\$868.78	-\$300.22	-25.68%	
					E142436	Integrated Planning Framework	\$15,000.00		\$15,000.00		\$8,750.00		\$190.00	-\$8,560.00	-97.83%	
					E142437	Records Management	\$35,000.00		\$35,000.00		\$20,419.00		\$9,468.91	-\$10,950.09	-53.63%	
					E142439	Audit Cost	\$40,000.00		\$40,000.00		\$20,000.00		\$28,413.15	\$8,413.15	42.07%	
					E142440	Risk Management Expense	\$15,000.00		\$15,000.00		\$10,000.00		\$0.00	-\$10,000.00	-100.00%	
					E142442	IT system- Software License & Support	\$44,000.00		\$44,000.00		\$37,500.00		\$33,941.52	-\$3,558.48	-9.49%	
					E142443	IT System - Hardware Maintenance	\$15,000.00		\$15,000.00		\$8,750.00		\$5,576.77	-\$3,173.23	-36.27%	
					E142445	Subscriptions/Memberships Administration	\$14,100.00		\$14,100.00		\$14,100.00		\$10,104.27	-\$3,995.73	-28.34%	
					E142451	Other Office Expenses	\$5,000.00		\$5,000.00		\$2,919.00		\$951.94	-\$1,967.06	-67.39%	
					E142459	Administration Vehicle Costs	\$22,414.00		\$22,414.00		\$21,540.00		\$17,434.86	-\$4,105.14	-19.06%	
					E142461	Administration Vehicle Costs- CEO	\$27,880.00		\$27,880.00		\$17,381.00		\$15,998.19	-\$1,382.81	-7.96%	
					E142462	Annual Airfares-Admin	\$6,500.00		\$6,500.00		\$3,900.00		\$3,250.00	-\$650.00	-16.67%	
					E142463	Conference/Training- Admin	\$15,000.00		\$15,000.00		\$9,000.00		\$1,984.60	-\$7,015.40	-77.95%	
					E142464	Meeting Attendance	\$15,000.00		\$15,000.00		\$8,000.00		\$12,972.74	\$4,972.74	62.16%	
					E142465	Staff Professional Development	\$10,000.00		\$10,000.00		\$5,000.00		\$0.00	-\$5,000.00	-100.00%	
					E142466	Human Resources Expenses	\$15,000.00		\$15,000.00		\$8,750.00		\$8,374.18	-\$375.82	-4.30%	
					E142472	Consultants	\$300,000.00		\$300,000.00		\$175,000.00		\$107,738.97	-\$67,261.03	-38.43%	
					E142476	Insurance	\$20,643.00		\$20,643.00		\$20,643.00		\$22,134.98	\$1,491.98	7.23%	
					E142477	Workers Compensation Premiums- Administration	\$15,925.00		\$15,925.00		\$15,925.00		\$15,875.00	-\$50.00	-0.31%	
					E142478	Legal Expenses Administration	\$20,000.00		\$20,000.00		\$10,000.00		\$2,887.18	-\$7,112.82	-71.13%	
					E142480	Housing allocated - Admin	\$158,841.00		\$158,841.00		\$92,659.00		\$84,870.37	-\$7,788.63	-8.41%	
					E142482	Occupational safety & health costs-Admin	\$15,000.00		\$15,000.00		\$11.63		\$11.63	-\$14,988.37	-99.92%	
					E142483	ASSET REVALUATION COST	\$25,000.00		\$25,000.00		\$10,000.00		\$11,077.21	-\$1,077.21	-10.77%	
					E142491	Depreciation	\$50,000.00		\$50,000.00		\$29,162.00		\$24,107.92	-\$5,054.08	-17.33%	
					E142492	Less: Administration allocated		-\$1,807,751.00		-\$1,807,751.00		-\$1,054,529.00		-\$777,958.64	\$276,570.36	-26.23%
					R142420	Reimbursement	-\$15,000.00		-\$15,000.00		-\$10,000.00		\$0.00	\$10,000.00	-\$10,000.00	-100.00%
					R142450	Photocopying	-\$20.00		-\$20.00		-\$7.00		\$1.00	\$8.00	-\$14.29%	
						Administration General Total	-\$15,020.00	\$0.00	-\$15,020.00	\$0.00	-\$10,007.00	\$41,687.00	\$1.00	\$0.00	-\$31,679.00	
14	Other Property & Serviv	143	Public Works Overheads		E143011	Salaries-Work's manager,supervisor,office assistant	\$238,818.00		\$238,818.00		\$139,314.00		\$141,378.20	\$2,064.20	1.48%	
					E143044	Staff unallocated time	\$2,602.00		\$2,602.00		\$1,519.00		\$3,253.30	\$1,734.30	114.17%	
					E143051	Depot office telephone & other costs	\$4,600.00		\$4,600.00		\$2,681.00		\$1,475.52	-\$1,205.48	-44.96%	
					E143081	Fringe Benefits Tax- Works	\$14,500.00		\$14,500.00		\$7,250.00		\$5,988.00	-\$1,262.00	-17.41%	
					E143091	Superannuation - Works	\$62,799.00		\$62,799.00		\$36,631.00		\$30,756.85	-\$5,874.15	-16.04%	
					E143101	Leaves - SL, Annual, LSL, Public Holidays, Bonus	\$40,309.00		\$40,309.00		\$23,513.00		\$52,950.67	\$29,437.67	125.20%	
					E143121	Protective clothing/uniforms	\$4,600.00		\$4,600.00		\$2,681.00		\$2,906.93	\$225.93	8.43%	
					E143130	Annual airfares	\$6,500.00		\$6,500.00		\$5,200.00		\$3,900.00	-\$1,300.00	-25.00%	
					E143131	Occupational safety & health costs	\$5,000.00		\$5,000.00		\$2,000.00		\$26.81	-\$1,973.19	-98.66%	
					E143132	Training & conference costs	\$8,000.00		\$8,000.00		\$4,669.00		\$31,727.90	\$27,058.90	579.54%	
					E143141	Relocation & recruitment costs	\$15,000.00		\$15,000.00		\$9,000.00		\$341.54	-\$8,658.46	-96.21%	
					E143145	Housing allocated	\$142,946.00		\$142,946.00		\$83,384.00		\$148,464.27	\$65,080.27	78.05%	
					E143146	Work's manager/supervisor vehicles	\$22,063.00		\$22,063.00		\$14,204.00		\$10,533.79	-\$3,670.21	-25.84%	
					E143171	Employer indemnity insurance-works staff	\$18,991.00		\$18,991.00		\$18,991.00		\$18,996.00	-\$25.00	-0.13%	
					E143172	Other insurances	\$17,492.00		\$17,492.00		\$17,492.00		\$18,780.39	\$1,288.39	7.37%	
					E143202	Staff allowances	\$40,309.00		\$40,309.00		\$23,513.00		\$10,313.00	-\$13,200.00	-56.14%	
					E143992	Administration allocated	\$81,687.00		\$81,687.00		\$47,649.00		\$36,379.05	-\$11,269.95	-23.65%	
					E143999	Less: PWOH allocated to projects		-\$726,216.00		-\$726,216.00		-\$423,633.00		-\$452,373.03	-\$28,740.03	6.78%
					R143430	Reimbursement & contributions	-\$100.00		-\$100.00		-\$50.00		\$0.00	\$65,769.19	\$49,761.19	100.00%
						Public Works Overheads Total	-\$100.00	\$0.00	-\$100.00	\$0.00	-\$50.00	\$16,058.00	\$0.00	\$65,769.19	\$49,761.19	
14	Other Property & Serviv	144	Plant Operation Costs		E144012	Depreciation	\$297,000.00		\$297,000.00		\$173,250.00		\$153,745.83	-\$19,504.17	-11.26%	
					E144022	Fuel & Oils	\$30,000.00		\$30,000.00		\$17,500.00		\$28,782.45	\$11,282.45	64.47%	
					E144032	Tyres and Tubes	\$10,000.00		\$10,000.00		\$5,831.00		\$12,192.47	\$6,361.47	109.10%	
					E144042	Parts & Repairs	\$35,000.00		\$35,000.00		\$20,419.00		\$23,098.11	\$2,679.11	13.12%	
					E144052	Vehicle registration/licenses	\$6,000.00		\$6,000.00		\$6,000.00		\$6,071.28	\$71.28	1.19%	
					E144062	Insurance	\$23,007.00		\$23,007.00		\$23,007.00		\$20,069.06	-\$2,937.94	-12.77%	
					E144072	Expendable tools	\$5,000.00		\$5,000.00		\$3,000.00		\$582.51	-\$2,417.49	-80.58%	
					E144082	Operation/Internal repair wages & overheads	\$61,090.00		\$61,090.00		\$35,637.00		\$46,123.17	\$10,486.17	29.42%	
					E144992	Administration allocated	\$43,775.00		\$43,775.00		\$25,536.00		\$18,495.79	-\$7,040.21	-27.57%	
					E144999	Less: POC allocated to projects		-\$510,872.00		-\$510,872.00		-\$298,020.00		-\$276,140.47	\$21,879.53	-7.34%
					R144430	Diesel Fuel Rebate	-\$5,000.00		-\$5,000.00		-\$2,500.00		\$0.00	\$2,500.00	-\$2,500.00	-100.00%
					R144432	Reimbursement	-\$1,000.00		-\$1,000.00		-\$500.00		\$0.00	\$500.00	-\$500.00	-100.00%
						Plant Operation Costs Total	-\$6,000.00	\$0.00	-\$6,000.00	\$0.00	-\$3,000.00	\$12,160.00	\$0.00	\$33,020.20	\$23,860.20	
14	Other Property & Serviv	146	Salaries & Wages		E146013	Gross Salaries & Wages	\$1,828,353.00		\$1,828,353.00		\$1,066,541.00		\$1,280,206.68	\$213,665.68	20.03%	
					E146100	Workers Compensation Payments	\$5,000.00		\$5,000.00		\$2,919.00		\$1,546.64	-\$1,372.36	-47.01%	
					E146999	Less Sal & Wages Alloc to Works	-\$1,828,353.00		-\$1,828,353.00		-\$1,066,545.00		-\$1,280,206.68	-\$213,661.68	20.03%	
					R146200	Reimbursement	-\$5,000.00		-\$5,000.00		-\$2,919.00		-\$15,747.58	-\$15,747.58		
						Salaries & Wages Total	-\$5,000.00	\$5,000.00	-\$5,000.00							

31/01/2017	Programme	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	Amended Budget Income	Amended Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)
14	Other Property & Servis	147	Unclassified	E147100	Expenses Relating to Unclassified		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
				E147002	Loss on revaluation of fixed assets		\$50,000.00		\$50,000.00		\$0.00		\$0.00	\$0.00	
				E147102	Loss on Sale of Asset		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	
				R147100	Income Relating to Unclassified	-\$5,100.00		-\$5,100.00		-\$2,550.00		-\$2,556.12		-\$6.12	0.24%
				R147102	Gain on Sale of Assets	-\$13,819.00		-\$13,819.00		-\$13,819.00		-\$18,683.38		-\$18,683.38	
				R147103	Less: Sale on Asset	-\$515,000.00		-\$515,000.00		-\$515,000.00		-\$83,636.36		\$431,363.64	
				R147104	Sale of Asset	\$515,000.00		\$515,000.00		\$515,000.00		\$83,636.36		-\$431,363.64	
				R147427	Grant - CGLF - Admin Bldg	-\$417,416.00		-\$417,416.00		\$0.00		\$0.00		\$0.00	
					Unclassified Total	-\$436,335.00	\$50,000.00	-\$436,335.00	\$50,000.00	-\$16,369.00	\$0.00	-\$21,239.50	\$0.00	-\$18,689.50	
					Other Property & Services Total	-\$466,580.00	\$58,570.00	-\$466,580.00	\$58,570.00	-\$34,753.00	\$74,895.00	-\$40,910.94	\$105,639.74	\$6,476.44	
					Grand Total	-\$9,164,268.00	\$11,876,837.00	-\$9,164,268.00	\$11,876,837.00	\$6,981,189.34	-\$5,853,107.25	\$3,997,009.08	-\$2,916,826.90		

**List of Accounts Paid by Authority
01/01/2017 to 31/01/2017**

Chq/EFT	Date	Name	Description	Amount
52	03/01/2017	ANZMerchan - ANZ BANK MERCHANT FEE	ANZ Bank Merchant Fee	-63.95
52	03/01/2017	ANZMerchan - ANZ BANK MERCHANT FEE	ANZ Bank Merchant Fee	-87.73
52	03/01/2017	BWAMS - BWAMS FEE	BWAMS FEE	-97.67
52	05/01/2017	ANZTrans - ANZ TRANSACTIVE FEE	ANZ Transactive Fee	-195.39
52	27/01/2017	ServFee - ACCOUNT SERVICE FEE	Account Service Fee	-22.00
52	01/01/2017	ANZTrans - ANZ TRANSACTIVE FEE	ANZ Transactive Fee	-122.70
52	01/01/2017	ANZTrans - ANZ TRANSACTIVE FEE	ANZ Transactive Fee	-330.58
DD2736.1	06/01/2017	WA Local Government Superannuation Plan	Payroll deductions (Super Salary Sacrifice)	-5797.73
DD2736.2	06/01/2017	Australian Super	Superannuation contributions	-117.82
DD2736.3	06/01/2017	Sunsuper Fund	Superannuation contributions	-169.26
DD2736.4	06/01/2017	Host Plus	Superannuation contributions	-180.90
DD2736.5	06/01/2017	Commonwealth Essential Super	Superannuation contributions	-272.00
DD2736.6	06/01/2017	Australian Super VIC	Superannuation contributions	-170.05
DD2736.7	06/01/2017	Cbus	Superannuation contributions	-226.03
DD2737.1	20/01/2017	WA Local Government Superannuation Plan	Payroll deductions (Super Salary Sacrifice)	-5392.47
DD2737.2	20/01/2017	Australian Super	Superannuation contributions	-144.49
DD2737.3	20/01/2017	Sunsuper Fund	Superannuation contributions	-169.26
DD2737.4	20/01/2017	Host Plus	Superannuation contributions	-180.90
DD2737.5	20/01/2017	Commonwealth Essential Super	Superannuation contributions	-419.93
DD2737.6	20/01/2017	Australian Super VIC	Superannuation contributions	-218.62

DD2737.7	20/01/2017	Cbus	Superannuation contributions	-359.14
DD2737.8	20/01/2017	Prime Super	Superannuation contributions	-218.62
DD2721.1	19/01/2017	ANZ Bank	November 2016 Credit Card Charges	-11851.67
		<i>Tracey Luke</i>	<i>Meals SEGRA</i>	<i>323.85</i>
			<i>Meals SEGRA</i>	<i>390.90</i>
			<i>Fuel SEGRA</i>	<i>10.40</i>
			<i>Fuel SEGRA</i>	<i>53.97</i>
			<i>Meals SEGRA</i>	<i>49.08</i>
			<i>Quizz night prizes</i>	<i>93.60</i>
			<i>Fuel SEGRA</i>	<i>119.91</i>
			<i>Meals SEGRA</i>	<i>2.00</i>
			<i>Meals SEGRA</i>	<i>43.96</i>
			<i>Meals SEGRA</i>	<i>12.55</i>
			<i>67/69 Scotia Street - Face washer, pillow protector, saucepan</i>	<i>368.00</i>
			<i>Meals - Murdoch VETS</i>	<i>62.03</i>
			<i>Meals</i>	<i>15.30</i>
			<i>Kitchen utensils</i>	<i>115.35</i>
			<i>BBQ meat, Garlic bread, eggs - R Ryder</i>	<i>30.20</i>
			<i>Meals - Murdoch VETS</i>	<i>88.57</i>
			<i>Murdoch - VETS</i>	<i>48.00</i>
			<i>Duracell batteries 10 pack & Duracell CT AAA8 8 pack</i>	<i>23.20</i>
			<i>Cooler hard coleman - R Ryder</i>	<i>77.00</i>
			<i>Quizz night prizes</i>	<i>50.45</i>
			<i>Meals</i>	<i>12.10</i>
		<i>Katrina Boylan</i>	<i>Accomm Cr Harris - SEGRA</i>	<i>157.50</i>
			<i>Luncheon</i>	<i>35.85</i>
			<i>Luncheon</i>	<i>51.60</i>
			<i>Spray paints for road signs</i>	<i>35.25</i>
			<i>Cleaning products</i>	<i>17.55</i>
			<i>Hotel - Sione (cancelled, non-refundable)</i>	<i>447.11</i>
			<i>Flight Mr John Quicke (radio man)</i>	<i>465.25</i>
			<i>BCITF & BSL new admin building</i>	<i>809.93</i>
			<i>Working with the children check - J Morgan</i>	<i>83.00</i>

	<i>Car air freshners</i>	34.00
	<i>Accomm - Cr Harris (Toowoomba)</i>	109.49
	<i>Accomm - L Shopov (Toowoomba)</i>	109.50
	<i>Accomm - Cr Quadrio (Toowoomba)</i>	286.00
	<i>Accomm - Cr Thomas (Toowoomba)</i>	179.00
	<i>Accomm - D Taylor (Toowoomba)</i>	179.00
	<i>Milk</i>	16.20
	<i>Bore fencing</i>	1725.02
	<i>Accomm - Cr Harris (Toowoomba)</i>	234.00
	<i>Accomm - L Shopov (Toowoomba)</i>	234.00
	<i>Cleaning products</i>	55.45
	<i>Household equipment</i>	20.90
	<i>Battery for transmitters</i>	6.75
	<i>Recharge - Works 0473 238 359</i>	30.00
	<i>Recharge - Assets 0487 428 844</i>	50.00
	<i>2017 Citizenship \$1 Coins</i>	40.91
	<i>Milk - Admin</i>	11.20
	<i>Hand wash - Admin</i>	10.15
	<i>Auto globe</i>	7.00
	<i>Lights</i>	423.10
	<i>Refund on dustpan</i>	-5.50
<i>Glenn Deocampo</i>	<i>Funeral flowers - T. Ashworth</i>	100.00
	<i>Prepaid credits</i>	40.00
	<i>Samsung Galaxy S7 - Sal Sac, Lavenia</i>	1108.95
<i>Dean Taylor</i>	<i>2 x admission fee Anzac centre (SEGRA)</i>	48.00
	<i>3 x admission fee Anzac centre (SEGRA)</i>	72.00
	<i>Meal (SEGRA)</i>	56.50
	<i>Meal (Toowoomba)</i>	145.00
	<i>Meal (Toowoomba)</i>	145.00
	<i>Meal (Toowoomba)</i>	63.35
	<i>Meal (Toowoomba)</i>	63.35
	<i>Meal (Toowoomba)</i>	103.90
	<i>Meal (Toowoomba)</i>	103.90
	<i>Meal (Toowoomba)</i>	31.35

			<i>Meal (Toowoomba)</i>	31.35
			<i>Meal (Toowoomba)</i>	73.25
			<i>Meal (Toowoomba)</i>	73.25
			<i>Refreshments (Toowoomba)</i>	12.40
			<i>Refreshments (Toowoomba)</i>	7.50
			<i>Meal (Toowoomba)</i>	18.47
			<i>Meal (Toowoomba)</i>	18.48
			<i>Meal (Toowoomba)</i>	47.90
			<i>Meal (Toowoomba)</i>	47.90
			<i>Meal (Toowoomba)</i>	37.35
			<i>Meal (Toowoomba)</i>	37.35
			<i>Meal (Toowoomba)</i>	20.40
			<i>Meal (Toowoomba)</i>	17.25
			<i>Meal (Toowoomba)</i>	17.25
			<i>Meal (Toowoomba)</i>	75.90
			<i>Meal (Toowoomba)</i>	75.90
			<i>Refreshments (Toowoomba)</i>	13.00
			<i>Meal (Toowoomba)</i>	27.25
			<i>Meal (Toowoomba)</i>	27.25
			<i>Fuel</i>	55.00
		<i>Kavoa Dakunimata</i>	<i>Airy eyelid bunker in black lights</i>	959.40
			<i>Spray paints for sign</i>	36.95
		<i>Credit Card Interest</i>	<i>Interest</i>	189.99
DD2722.1	19/01/2017	ANZ Bank	BP Charges November 2016	-1417.32
DD2745.1	31/01/2017	ANZ Bank	December 2016 Credit Card Charges	-3156.29
		<i>Katrina Boylan</i>	<i>Accommodation MEG meeting - DCEO</i>	90.00
			<i>Flight - Dean Taylor Perth-Albany</i>	133.72
			<i>Flights - Dean Taylor (Per-Alb-Per) airport mtg</i>	444.85
			<i>Fuel (Trip to Kal, recall on car)</i>	102.85
		<i>Glenn Deocampo</i>	<i>Training & conference costs GEN</i>	40.00
			<i>Toyota Rav 4 Cruiser 2014 (Adminstration Vehicle)</i>	

				57.33
		<i>Dean Taylor</i>	<i>Meals - MEG meeting ACEO & DCEO</i>	76.00
			<i>Accommodation - MEG meeting ACEO</i>	90.00
			<i>Fuel</i>	119.87
			<i>Fuel</i>	97.65
			<i>Drinks - Staff christmas party</i>	145.50
			<i>Drinks - Staff christmas party</i>	445.00
			<i>Lunch - airport workshop ACEO & Consultant</i>	47.00
			<i>Cyber attack prevention programme - ACEO</i>	141.40
			<i>Foxit phantom PDF business 8 - ACEO</i>	461.22
			<i>Smartdraw 2016 business edition - ACEO</i>	411.90
		<i>Kavoa Dakunimata</i>	<i>Esky (drink cooler) 5L, Torch & battery</i>	69.79
			<i>\$30 Telstra credit</i>	30.00
			<i>\$50 Telstra credit</i>	50.00
		<i>Credit Card Interest</i>	<i>Interest</i>	102.21
DD2747.1	31/01/2017	ANZ Bank	Bp charges December 2016	-289.45
DD2757.1	31/01/2017	Western Australian Treasury Corporation	Government guarantee fee - 31 December 2016	-112149.82
1051	19/01/2017	Shire of Wiluna - Trust	Gym Refund Petty Cash - Vlad Hepcal	-100.00
EFT4631	17/01/2017	Wiluna Traders	Community Barbecues	-440.66
EFT4632	17/01/2017	Landgate	187466 Mining tenements	-53.20
EFT4633	17/01/2017	McMahon Burnett Transport	Freight	-149.20
EFT4634	17/01/2017	Toll Ipec	Freight	-815.19
EFT4635	17/01/2017	Urbis Pty Ltd	Post-lodgement tasks	-2074.60
EFT4636	17/01/2017	Bunnings Building Supplies Kalgoorlie	I/N: 2941080 Northcote Pottery 500mm Graphite Round Villa Plastic Pot	-484.00

EFT4637	17/01/2017	Australia Post	Postage	-138.15
EFT4638	17/01/2017	WALGA	WALGA Presenting with Confidence, 27 March, 2017	-567.00
EFT4639	17/01/2017	LG Professionals WA	LGMA Community Development Conference	-950.00
EFT4640	17/01/2017	Westland Autos Pty Ltd	Remove and put back canvas seat covers for Recall - 15S10- Replace rear seat back latch - P094	-177.85
EFT4641	17/01/2017	Australia's Golden Outback	Funds for AGO/planner copies	-3697.76
EFT4642	17/01/2017	IT Vision Australia Pty Ltd	Synergy Soft Payroll Program Assist	-484.00
EFT4643	17/01/2017	Direct Couriers (Perth) Pty Ltd	Freight Job 2475/1941	-54.53
EFT4644	17/01/2017	Goodwork Holdings Pty Ltd	Maintenance grading Wiluna - Sandstone rd 98km's	-25080.00
EFT4645	17/01/2017	Department of Environment and Conservation	Annual licence fee disposal site	-1053.39
EFT4646	17/01/2017	Chubb Fire & Security Pty Ltd	Videofied 01/01/17-31/03/17	-356.79
EFT4647	17/01/2017	Desart	Database maintenance & support fee (Jan-Dec 2017)	-836.00
EFT4648	17/01/2017	Elite Electrical Contracting Pty Ltd	Fix Light at unit1/lot962 Jones St	-247.50
EFT4649	17/01/2017	Malcolm Thompson Pumps	Install of Grundfos 3 bore pump. Includes Labour	-9797.83
EFT4650	17/01/2017	Louka Stoyanov Shopov	Reimbursement	-209.63
EFT4651	17/01/2017	GOLDFIELDS NULLARBOR RANGELANDS BIOSECURITY ASSOC.INC	Shires contribution towards the GNRBA project Oct 16	-27500.00
EFT4652	20/01/2017	Australian Taxation Office	December 2016 Business Activity Statement	-37764.00
EFT4653	23/01/2017	Wiluna Traders	Community Barbecues	-136.47
EFT4654	23/01/2017	RSM Bird Cameron	Final Audit visit 30/06/2016	-24324.47
EFT4655	23/01/2017	Bunnings Building Supplies Kalgoorlie	I/N: 1400276 - Dulux Weathershield 10L Matt White Exterior Paint - Airport	-2004.89
EFT4656	23/01/2017	Vault 21 Pty Ltd	Site visit 18/11-21/11/16	-12377.53
EFT4657	23/01/2017	Department of Transport	Recoup of 2015-17 RADS grant upgrade	-25504.60

EFT4658	23/01/2017	Johns Building Supplies Pty Ltd	P/C H3PINESQDD9018 90 x 18 H3 treated pine pre-primed square dressed 5400mm	-1733.42
EFT4659	23/01/2017	Department of Lands	Agreement Lease Lot 1506	-275.00
EFT4660	23/01/2017	Colin Lockhart	19/12/16 Katanning Glazing & Security Floor/Wall Tiles	-12273.68
EFT4661	23/01/2017	RSEA Pty Ltd	I/C 512702_WHAT07_5 - Steel Blue - 512702 Boot Ladies safety argyle L/U	-114.94
EFT4662	23/01/2017	Colin Bastow	Reimbursement	-771.86
EFT4663	30/01/2017	James Peter Quadrio	Councillor Travel Allowance - Jan 2017	-792.08
EFT4664	30/01/2017	Norma Ward	Councillor Travel Allowance - Jan 2017	-168.31
EFT4665	30/01/2017	WesTrac Pty Ltd	P/N 135-9394 blade	-386.28
EFT4666	30/01/2017	Wiluna Traders	\$50 Telstra Recharge (Staff Work phone)	-112.20
EFT4667	30/01/2017	McMahon Burnett Transport	Freight	-4388.10
EFT4668	30/01/2017	Toll Ipec	Freight	-897.94
EFT4669	30/01/2017	Bunnings Building Supplies Kalgoorlie	I/N 3130597 Aqua Systems 2-Dial Dual Outlet Electronic Tap Timer	-109.55
EFT4670	30/01/2017	Jim's Mechanical Services	Supply 235/45 ZR 17 97 W XL HF 805 - P100	-296.45
EFT4671	30/01/2017	Johns Building Supplies Pty Ltd	P/C 305664 2750mm hardiewrap weather barrier 30m roll	-147.60
EFT4672	30/01/2017	Cabcharge	Accounting Keeping fee	-6.00
EFT4673	30/01/2017	Environmental Health & Building Services	Consulting / Administration	-3267.00
EFT4674	30/01/2017	Elite Electrical Contracting Pty Ltd	OPTION 2 : Genset Modifications - Install 32A 1 phase outlest connection to airport and 1 x 3 phase 32A outlet for the distribution box	-6426.48
EFT4675	30/01/2017	Malcolm Thompson Pumps	Coupling 50mm - Town Bore	-633.60
EFT4676	30/01/2017	Great Southern Toyota	Changeover costs for CEO vehicle	-1000.00
EFT4677	30/01/2017	Puzzle Consulting	Housing Proposal Final Payment	-4312.00
EFT4678	30/01/2017	Colin Lockhart	Travel Expense 15/01/2017	-900.00
EFT4679	30/01/2017	Brendan Julius	Travel Expense 16/01/2017	-300.00
EFT4680	30/01/2017	Tyler Forbes	Travel Expense 16/01/2017	-300.00

EFT4681	30/01/2017	John Forbes	Travel Expense 16/01/2017	-300.00
EFT4682	30/01/2017	Nicholas Newman	Travel Expense 16/01/2017	-300.00
22120	17/01/2017	Telstra Corporation	Phone Bill - Internet Data, Mobiles & Landline	-1278.08
22121	17/01/2017	Horizon Power	Streetlights	-1059.17
22122	17/01/2017	Shire of Wiluna 1	Petty Cash Recoup	-43.65
22123	23/01/2017	Telstra Corporation	Satelite Phones	-210.00
22124	23/01/2017	Horizon Power	Pool	-7124.92
22125	23/01/2017	City of Kalgoorlie-Boulder	Member contribution records 01/07/2016-31/12/2016	-8800.00
22126	30/01/2017	Horizon Power	Shire Office	-8927.47
22127	30/01/2017	Staples Australia Pty Ltd	Office Stationary	-331.74
PE20/01/2017	24/01/2017	Payroll Ending PE20.01.2017	Payroll Ending PE20.01.2017	-47888.65
Total List of Accounts Paid by Authority: -				\$ 437,077.20

SHIRE OF WILUNA
INVESTMENT REGISTER
31-Jan-17

Account	Type	Institution	Term Days	Yield	Maturity	Investments Movement				Closing Balance
						Balance B/fwd	Transfer In	Actual Interest	Transfer out	
21938	Fixed Term Deposit	NAB	90	2.65%	27/02/2017	4,319,584.19				4,319,584.19
016307-337735467	Call Deposit	ANZ	n/a	Varies	n/a	6,050,403.24		6,564.27		6,056,967.51
90-306-2595	Curve Securities	NAB	90	2.60%	08/03/2017	1,294,307.32				1,294,307.32
Total Investments						11,664,294.75	0.00	6,564.27	0.00	11,670,859.02
Represented By:										
L072300	Reserve Airport	NAB	90	2.60%	08/03/2017	1,101,653.97				1,101,653.97
L072100	Reserve - Asset Replacement	NAB	90	2.65%	27/02/2017	3,217,298.78				3,217,298.78
L072200	Reserve - Computer	NAB	90	2.60%	08/03/2017	102,489.93				102,489.93
L072400	Reserve - Leave	NAB	90	2.60%	08/03/2017	74,062.93				74,062.93
L072500	Reserve - Wiluna Telecentre	NAB	90	2.60%	08/03/2017	16,100.49				16,100.49
	Sub Total Reserves					4,511,606.10	0.00	0.00	0.00	4,511,606.10
	Restricted - Loan	NAB	90	2.65%	27/02/2017	1,102,285.41			0.00	1,102,285.41
	Call Deposit Account	ANZ	n/a	Varies	n/a	6,050,403.24		6,564.27		6,056,967.51
	Sub Total Reserves					7,152,688.65	0.00	6,564.27	0.00	7,159,252.92
	Total Funds Invested					11,664,294.75	0.00	6,564.27	0.00	11,670,859.02

Shire of Wiluna

MINUTES



Audit Committee Meeting

Held On

Wednesday 25 January 2017

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APPENDIX 4.1.	Annual Report 2015/2016	Green Pages
APPENDIX 4.2.	Audit Findings Letter	Blue Pages

MINUTES

For the Meeting held on Wednesday 25 January 2017, in the Recreation Centre, opened at 12.18pm.

1. Attendance

Cr Chris Webb	Chairperson
Cr Jim Quadrio	Shire President
Cr Graham Harris	Deputy Shire President
Cr Norma Ward	
Cr Stacey Petterson	
Colin Bastow	Acting Chief Executive Officer
Glenn Deocampo	Executive Manager Corporate Services
Katrina Boylan	Senior Administration Officer

Apologies

Cr Caroline Thomas

2. Declaration of Interest

Nil

3. Confirmation of Minutes – 7 December 2016 (attached)

That the Minutes of the meeting held on 7 December 2016 be confirmed as a true and correct record of proceedings.

<i>Committee Decision</i>

MOVED CR WEBB

SECONDED CR QUADRIO

CARRIED 5/0

4.1. Subject/Applicant:	Annual Report 2015/2016
File:	ADM 0107
Reporting Officer:	Glenn Deocampo – Executive Manager, Corporate Services
Date of Report:	17 January 2017
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for Council to adopt the Annual Report for the year ended 30 June 2016 incorporating the Audited Financial Statements and Audit report as at 30 June 2016, and to set the date and place for the Annual General Meeting of the Electors.

Background

Section 5.54 of the Local Government Act 1995 requires that the annual report for the financial year be accepted by the Local Government no later than 31 December after that financial year subject to the availability of the Auditor's report.

Section 5.54 also sets out the requirement for the preparation of Annual Reports and information to be included:

- a report from the mayor or president
- a report from the CEO
- an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;
- the financial report for the financial year;
- such information as may be prescribed in relation to the payments made to employees;
- the auditor's report for the financial year;
- a matter on which a report must be made under section 29(2) of the Disability Services Act 1993;
- details of entries made under section 5.121 during the financial year in the register of complaints, including the number of complaints recorded in the register, how the recorded complaints were dealt with, and any other details that regulations may require; and
- such other information as may be prescribed.

Further, the act requires that "general meeting of the electors is to be held once every financial year" on a day selected by the Council. It should not be more than 56 days after the acceptance of the annual report.

Comment

The audit was successfully completed. The Audited Financial Report and Audit report as at 30 June 2016 were received on 13 December 2016.

Regulation 51 (2) of the Financial Management Regulations requires Council must forward these reports to the department within 30 days of the receipt of the auditor's report on that financial report. The report was forwarded to the department on 10th January 2017.

The Annual Report presented has been prepared in accordance with the requirement of the Act.

The General Meeting of the Electors will be advertised locally.

Copies of the Annual report will be produced and be made available at the Shire's office prior to the General Meeting of the Electors. See attached appendix 4.1 (Green pages.)

Consultation

RSM Australia Pty Ltd, Acting Deputy Chief Executive Officer

Statutory Environment

Local Government Act 1995 Sections 5.53 & 5.54 Annual Report, Sections 5.27 & 5.29 Elector's Meeting

Policy Implications

No specific policy in relation the Annual Report and or Annual Electors Meeting

Strategic Implications

The report provides information about the Shire for 2015/2016 and the plan for the future.

Voting Requirement ABSOLUTE MAJORITY

<i>Officer Recommendation & Committee Decision</i>

<i>Item 4.1.</i>

MOVED CR HARRIS

SECONDED CR PETTERSON

- 1. That the Annual Report for the year ended 30 June 2016 incorporating the Audited Financial Statements and the audit report as at 30 June 2016 as endorsed by the Audit Committee be adopted.**
- 2. That the Annual General Meeting of Electors be held on Tues 21 Feb 2017, at 7pm in Shire of Wiluna Sports and Recreation Centre.**

CARRIED 5/0

4.2. Subject/Applicant:	MANAGEMENT LETTER 2015/2016
File:	Finance
Reporting Officer:	Glenn Deocampo – Exe Manager, Corporate Services
Date of Report:	17 January 2017
Disclosure of Interest:	Nil

Purpose

Council to accept the Management letter for the financial year 2015/2016, and endorses the actions determined on the matters raised in the letter.

Background

RSM Australia Pty Ltd, Shire's appointed auditor, has successfully completed the audit for the financial year 2015/2016. The Shire received the financial and audit reports together with Management letter on 13th December 2016.

A management letter is basically a letter from the auditors that confirms the accuracy of the audit.

This letter identifies issues during the audit that relates to organisation's accounting policies and procedures, internal controls and operating policies. Recommendations for improvement are also cited that is worthy to consider.

Comment

A number of issues and concerns were raised during the Audit and mentioned in the Management letter (Audit Findings letter). See attached Appendix 4.2. (blue pages). The management looked into these concerns, addressed the issues and determine actions, considering the auditors' recommendations to improve the systems.

The following are summary of findings identified during the audit and the management's actions:

- Non-compliance with internal purchasing policy
 - Insufficient documentation to show compliance with purchasing policy*
 - non-compliance to tender's as per Act requirement*
 - purchase orders are dated after the invoice date, indicate no proper authorisation*

The management will review its purchasing policies and procedure to ensure that such reoccurrence of such errors would be avoided. It will continue to orient the staffs that the purchasing policy should be strictly adhered to, ensuring that purchase of goods and services are properly authorised.

- Acting Chief Executive Officer Services
 - failure to provide a written contract to Acting CEO*

The Council and management will review its procedures and policies on employment of CEO and senior managers, and ensure its implementation is strictly followed to and complied with the requirement of the Act.

- Review of journals
-Insufficient evidence to show that journals are properly reviewed

The management reviewed its procedures on this area, and have imposed new system ensuring that journals and transactions are reviewed and properly authorised.

The budget provides for two additional finance officers and Deputy CEO that would help and allow in improving internal control and segregation of duties.

- Investment Register and bank reconciliation
-investment register reconciliation back to general ledger was not prepared and reviewed on routine basis

The management has addressed this concern by providing instructions to the staffs to reconcile banks accounts including investments in a strictly monthly basis.

- Ratio benchmarks
-ratios below benchmark standard indicate adverse trends in short term sustainability of the Shire

The Council and the management will continue to review this matter and consider the potential impact of the adverse ratios when updating the Shire's long-term financial plan.

Consultation

RSM Australia Pty Ltd, Acting Deputy Chief Executive Officer

Statutory Environment

Local Government Act 1995 – Section 7.12A “Duties of Local Government with Respect to Audits”

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirement SIMPLE MAJORITY

Officer Recommendation & Committee Decision

Item 4.2

MOVED CR PETERSON

SECONDED CR HARRIS

That Council accepts the Management letter (Audit Findings) for financial year 2015/2016 and endorses the actions taken by the Shire to address these issues.

CARRIED 5/0

5. The meeting was declared closed at 12.45pm.