

SHIRE OF WANDERING

22 Watts Street, Wandering WA 6308
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Our Vision:

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

Audit Committee

Agenda 18 February 2021

Dear Committee Member

The next Meeting of the Audit Committee of the Shire of Wandering will be held on 18/02/2021 in the Council Chambers, 22 Watts Street, Wandering, commencing at 10:30am.

BELINDA KNIGHT
CHIEF EXECUTIVE OFFICER

We wish to acknowledge the traditional custodians of the land we are meeting on today. We acknowledge and respect their continuing culture and the contribution they make to the Shire of Wandering, and convey our respects to Elders past and present.

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision-making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long-standing personal friendship with the proponent). As a consequence, there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr I Turton	Chairman	Cr G Curtis	Ms B Knight	CEO - observer
Cr G Parson		Cr P Treasure	Mr B Gibbs	EMTS - observer
Cr J Price			Mr M van der Merwe	Auditor

Cr B Whitely

Cr M Watts

Apologies:

Nil

3. PUBLIC QUESTION TIME

4. STATUS REPORT FROM PREVIOUS MEETINGS

Nil

5. OFFICER'S REPORT

5.1. 2019/2020 ANNUAL FINANCIAL STATEMENTS

Proponent	Butler Settineri
Owner	Shire of Wandering
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	18/02/2021
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	14.145.14512
Attachments	2019/2020 Draft Management Letter (Not for publication) 2019/2020 Audit Completion Report 2019/2020 Draft Financial Report

BRIEF SUMMARY

The Auditor's Report and Audited Financial Statements of the Shire of Wandering for the financial year ended 30 June 2020 was received by the shire on the XX/02/2021.

After receiving the auditor reports, the audit committee is to examine the report of the auditor and determine if any matters raised by the report require action to be taken and ensure appropriate action is taken in future.

BACKGROUND

The Shire's Auditors Butler Settineri have audited the 2019/2020 Annual Financial Statements and have provided an Independent Auditor's Report as required under the relevant provisions of the Local Government Act 1995 (LGA). The Management Report, Auditor's Report and Annual Financial Statements are now presented to the audit committee for their information.

The Management Report offers the following comments regarding the Shire's financial position.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 Section 7.12(A).

Local Government Audit Regulations 1996 Regulation 16

Local Government Financial Management Regulations 1996

POLICY IMPLICATIONS

As per Significant Accounting Policies

FINANCIAL IMPLICATIONS

As per the Annual Financial Report

STRATEGIC IMPLICATIONS

IMPROVE OUR FINANCIAL POSITION

Our Goals	Our Strategies	Our Measurement
The Wandering Shire is financially sustainable	Improve accountability and transparency Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs Prudently manage our financial resources to ensure value for money	Rate review implemented over a staged process by 2020 Balanced budget delivered annually Annual external financial audit identifies no adverse issues Long Term Financial Plan updated annually Investment Strategy

CONSULTATION/COMMUNICATION

Shire Auditors

COMMENT**VOTING REQUIREMENTS**

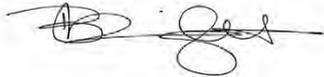
Simple Majority

OFFICER'S RECOMMENDATION – ITEM 9.1.1 2019/2020 ANNUAL FINANCIAL STATEMENTS

That the Audit Committee recommends to Council that it receives the Management Letter, Audit Completion Report and Annual Financial Statements, as attached, from Butler Settineri (Audit) Pty Ltd for the 2019/2020 financial year.

OFFICER'S RECOMMENDATION – ITEM 9.1.2 2019/2020 ANNUAL ELECTORS' MEETING

That the Audit Committee recommends to Council that it sets the date for the Annual Electors' Meeting to be (insert date).

AUTHOR'S SIGNATURE:A handwritten signature in black ink, appearing to be 'B. J. ...', written over a horizontal line.

BUTLER SETTINERI

Real People. Better Business



ANNUAL AUDIT COMPLETION REPORT

SHIRE OF WANDERING

Real People.
Better **Business**

Introduction

From our Partner

The audit of the Shire of Wandering financial statements for the year ending 30 June 2020.

We would like to take this opportunity to thank the management team for their assistance during the audit process. If you have any queries on the report, please feel free to contact Marcia Johnson or myself.



MARIUS VAN DER MERWE

Partner

B.Com (Hons) CA
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MARCIA JOHNSON

Director

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EXECUTIVE SUMMARY

- ✔ Butler Settineri (Audit) Pty Ltd was appointed as the auditor on 17 December 2015 for the years ended 30 June 2015 to 30 June 2020.
- ✔ Butler Settineri (Audit) Pty Ltd have completed the external statutory audit for the year ended 30 June 2020.
- ✔ No unresolved issues.
- ✔ Our findings are included in this report.
- ✔ We will issue an unqualified audit opinion on receipt of the approved financial statements.
- ✔ Our audit report includes a material matter that indicates significant adverse trends in the financial position of the Shire as well as material non compliance with local government laws and regulations.
- ✔ There are no outstanding matters.



INDEPENDENCE

We are independent of the Shire in accordance with the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants.

Threats to independence include the following:

- ① SELF INTEREST THREATS
- ① SELF REVIEW THREATS
- ① ADVOCACY THREATS
- ① FAMILIARITY THREATS
- ① INTIMIDATION THREATS

What we do to remain independent:

- All team members sign an independence declaration at the commencement of the audit;
- We monitor our individual independence throughout the audit;
- All team members sign off an independence declaration at the completion of the audit.

COMPLIANCE WITH LAWS & REGULATIONS & FRAUD

Laws and Regulations applicable to the Shire include the following:

- ✔ Local Government Act 1995;
- ✔ Local Government (Financial Management) Regulations 1996;
- ✔ Local Government (Audit) Regulations 1996;
- ✔ Australian Tax Office (GST / FBT / PAYG) Compliance;
- ✔ Compliance with conditions of program funding arrangements.

During the audit process there have been:

- ✔ Non-compliance issues have been reported in the audit report where applicable and detailed on page 12 of this document.
- ✔ No findings or indications of suspected fraud.

As far as the external audit relates to the matters noted above.

Key Audit Matters and Audit Outcomes



During the planning phase of the audit, we identified the following issues and key areas of audit risk.

Details of Risk / Issue	Audit Approach
Audit findings reported in the previous audit	We followed up on last year's audit issues during the audit. All issues were resolved, except the review of journal entries and related party declarations which are reporting the current year management letter.
Changes to accounting standards: AASB 15 Revenue from Contracts with Customers AASB 16 Leases AASB 1058 Income of Not-for Profit Entities	We reviewed management's assessment of the impact of these accounting standards on the financial statements. The Shire has adopted the new accounting standards at the effective date 1 July 2019. The modified retrospective approach has been applied whereby comparative figures in the financial statements have not been restated.
Changes to <i>Local Government (Financial Management) Regulations</i> that have been signalled by the Department of Local Government, Sport and Cultural Industries (DLGSCI): <ul style="list-style-type: none"> • Regulation 16 deleted • Regulation 17A amended 	We assessed management's implementation of the changes to regulations and the effect on the financial report. The Shire has applied the change in regulations as a change in accounting policy at the effective date 1 July 2019. The modified retrospective approach has been applied whereby comparative figures in the financial statements have not been restated.
We have identified the following areas that we consider require additional focus during our 2019-20 local government audits: <ul style="list-style-type: none"> • Related party disclosures • Revenue recognition • Unauthorised expenditure • Unrecorded liabilities and expenses 	We reviewed the related audit evidence as part of our audit testing and confirmed that appropriate disclosures have been made in the financial statements.
The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention: <ul style="list-style-type: none"> • Provision for annual and long service leave • Fair value of non current assets • Impairment of assets • Valuation of land held for sale 	We reviewed the methodology and underlying data that management used when determining critical accounting estimates. We confirmed the reasonableness of the assumptions and corroborating representations.
Important changes in management or the control environment	There were no changes in management during the year under review.

SIGNIFICANT AUDIT FOCUS

- ▀ New AASB 15 & 1058 Revenue from Contracts with Customers and Income for Not-For-Profit Entities

Policy updated and implemented

- ▀ New AASB 16 Leases

Policy updated and implemented

- ▀ Amended Local Government (Financial Management) Regulations 1996

Policies updated and implemented in the 2019-20 year to comply with:

- *Regulation 17A – plant & equipment measured under the cost model*
- *Regulation 16 deleted as covered by AASB 16 Leases*

AUDIT MISSTATEMENTS

- There were no uncorrected misstatements.

AUDIT FINDINGS

- Per the Management Letter:
 1. Financial management review
 2. CEO's review of systems and procedures
 3. Review of journal entries
 4. Bank reconciliation
 5. Disposal of assets
 6. Required number of quotes not obtained
 7. Payment authority
 8. Cancellation of terminated employee's credit cards
 9. Payroll rate discrepancies
 10. Purchase orders dated after the invoice date
 11. Timesheets not approved
 12. Information and Communication Technology (ICT) Policies
 13. Related party declarations

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS IN THE AUDITOR'S REPORT

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

- (i) In our opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
- a. The Debt service cover ratio as reported in Note 25 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the past two financial years.
 - b. The Operating surplus ratio as reported in Note 25 of the annual financial report has been below the Department of Local Government, Sport and Cultural Industries' standard for the past two financial years.

Ratio	2020	2019	2020	Benchmark
Debt Service Cover	0.69	0.84	2.25	Above 2
Operating Surplus	(0.44)	(0.23)	0.04	0.01

The following material matters indicating non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:

- a. The Local Government (Financial Management) Regulations 1996 paragraph 5(2)(c) requires the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures no less than every three financial years. We note that the last Financial Management Review was took place in 2016.
- b. The Local Government (Audit) Regulations 1996 paragraph 17 requires the CEO to undertake a review of the appropriateness and effectiveness of a local government's system and procedures in relation to risk management, internal control and legislative compliance, no less than every three financial years. We note that the last review was carried not carried in the past 3 years.
- c. For approximately 17% journal transactions sampled, there was no evidence of who prepared and who reviewed the transactions, we were there unable to determine whether the journal entries were reviewed by a person independent of the preparer.
- d. Bank reconciliations for a bank account were not performed for 9 months of the year.
- e. The Shire disposed of an asset by trading the asset for a new one. The Shire did not comply with Local Government Act 1995 Section 3.58 as public notice was not given for the disposal of the asset.
- f. We noted that the required number of quotations was not obtained for 13% of the transaction we sampled.
- g. We found inadequate segregation of duties in relation to payment preparation and authority to approve payments.
- h. Two credit card accounts, in the name of former employees were still in use by the Shire during the financial year.
- i. We identified that one employee was underpaid as a result of the incorrect rate being used for payroll.

Key Changes for next year

Changes in Regulations

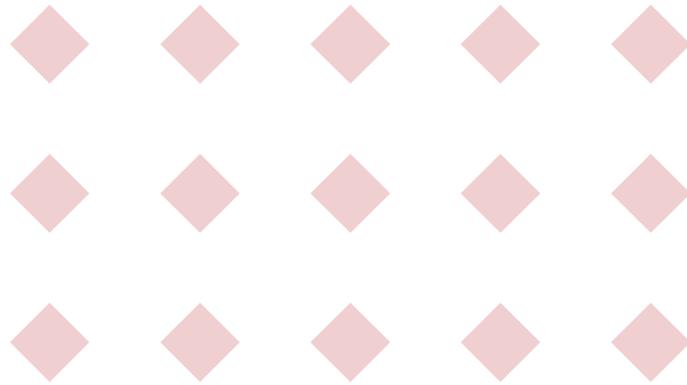
- None anticipated.

Accounting Issues for 2021

- AASB 1059
Management should assess the impact for the 2020/21 financial year

THANK YOU

We would like to take this opportunity to once again thank the management team for their assistance during the audit process, in particular we would like to thank Belinda for her support.





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BUTLER  SETTINERI
Real People. Better Business

SHIRE OF WANDERING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.

Principal place of business:
22 Watts St
WANDERING WA 6308

**SHIRE OF WANDERING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wandering for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Wandering at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the _____ day of _____ 2021

Chief Executive Officer

Name of Chief Executive Officer

SHIRE OF WANDERING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	19(a)	1,106,019	1,100,481	1,042,011
Operating grants, subsidies and contributions	2(a)	791,246	506,593	814,911
Fees and charges	2(a)	622,701	742,785	718,058
Interest earnings	2(a)	16,387	9,500	9,454
Other revenue	2(a)	55,435	22,000	50,387
		2,591,788	2,381,359	2,634,821
Expenses				
Employee costs		(1,115,495)	(937,499)	(517,776)
Materials and contracts		(961,135)	(1,181,197)	(1,172,420)
Utility charges		(49,436)	(41,300)	(45,911)
Depreciation on non-current assets	10(b)	(1,116,142)	(969,400)	(1,015,410)
Interest expenses	2(b)	(119)	(2,976)	(14,232)
Insurance expenses		(89,895)	(89,014)	(108,660)
Other expenditure		(48,576)	(5,704)	(2,092)
		(3,380,798)	(3,227,090)	(2,876,501)
		(789,010)	(845,731)	(241,680)
Non-operating grants, subsidies and contributions	2(a)	510,157	1,260,439	1,154,966
Profit on asset disposals	10(a)	8,184	54	0
(Loss) on asset disposals	10(a)	(9,267)	(6,456)	(184,806)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	17,517
		509,074	1,254,037	987,677
Net result for the period		(279,936)	408,306	745,997
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(279,936)	408,306	745,997

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

SHIRE OF WANDERING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
	2(a)			
Governance		1,850	0	1,384
General purpose funding		1,679,182	1,389,992	1,583,199
Law, order, public safety		33,343	39,260	39,885
Health		1,454	2,800	3,031
Education and welfare		1,520	0	0
Housing		46,436	59,950	31,886
Community amenities		45,209	47,100	48,892
Recreation and culture		6,800	1,300	1,388
Transport		66,424	58,012	56,065
Economic services		653,461	751,795	818,839
Other property and services		56,109	31,150	50,252
		2,591,788	2,381,359	2,634,821
Expenses				
	2(b)			
Governance		(192,210)	(196,742)	(184,598)
General purpose funding		(136,432)	(123,601)	(91,544)
Law, order, public safety		(124,737)	(147,515)	(160,357)
Health		(20,830)	(23,432)	(33,284)
Education and welfare		(878)	(1,455)	(966)
Housing		(29,089)	(35,538)	(49,350)
Community amenities		(217,341)	(209,631)	(202,488)
Recreation and culture		(226,614)	(213,091)	(185,349)
Transport		(1,512,819)	(1,362,462)	(1,081,494)
Economic services		(803,950)	(876,500)	(884,046)
Other property and services		(115,779)	(34,147)	11,207
		(3,380,679)	(3,224,114)	(2,862,269)
Finance Costs				
	2(b)			
General purpose funding		0	(1,600)	(10,583)
Housing		0	(1,376)	(3,649)
Transport		(119)	0	0
		(119)	(2,976)	(14,232)
		(789,010)	(845,731)	(241,680)
Non-operating grants, subsidies and contributions	2(a)	510,157	1,260,439	1,154,966
Profit on disposal of assets	10(a)	8,184	54	0
(Loss) on disposal of assets	10(a)	(9,267)	(6,456)	(184,806)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	17,517
		509,074	1,254,037	987,677
Net result for the period		(279,936)	408,306	745,997
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(279,936)	408,306	745,997

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

SHIRE OF WANDERING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,434,257	831,440
Trade and other receivables	6	40,766	916,026
Inventories	7	59,572	66,572
TOTAL CURRENT ASSETS		1,534,595	1,814,038
NON-CURRENT ASSETS			
Trade and other receivables	6	2,020	2,020
Other financial assets	5(a)	17,517	17,517
Inventories	7	421,950	421,950
Property, plant and equipment	8	5,496,500	5,400,146
Infrastructure	9	51,191,573	51,299,468
TOTAL NON-CURRENT ASSETS		57,129,560	57,141,101
TOTAL ASSETS		58,664,155	58,955,139
CURRENT LIABILITIES			
Trade and other payables	12	149,333	216,719
Contract liabilities	13	546,460	0
Borrowings	14(a)	0	473,507
Employee related provisions	15	71,242	74,735
TOTAL CURRENT LIABILITIES		767,035	764,961
NON-CURRENT LIABILITIES			
Employee related provisions	15	79,558	53,114
TOTAL NON-CURRENT LIABILITIES		79,558	53,114
TOTAL LIABILITIES		846,593	818,075
NET ASSETS		57,817,562	58,137,064
EQUITY			
Retained surplus		20,357,634	20,723,744
Reserves - cash backed	4	388,004	341,396
Revaluation surplus	11	37,071,924	37,071,924
TOTAL EQUITY		57,817,562	58,137,064

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

SHIRE OF WANDERING
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		20,034,436	284,707	37,071,924	57,391,067
Comprehensive income					
Net result for the period		745,997	0	0	745,997
Total comprehensive income		745,997	0	0	745,997
Transfers from reserves	4	84,500	(84,500)	0	0
Transfers to reserves	4	(141,189)	141,189	0	0
Balance as at 30 June 2019		20,723,744	341,396	37,071,924	58,137,064
Change in accounting policies	22(d)	(39,566)	0	0	(39,566)
Restated total equity at 1 July 2019		20,684,178	341,396	37,071,924	58,097,498
Comprehensive income					
Net result for the period		(279,936)	0	0	(279,936)
Total comprehensive income		(279,936)	0	0	(279,936)
Transfers from reserves	4	10,570	(10,570)	0	0
Transfers to reserves	4	(57,178)	57,178	0	0
Balance as at 30 June 2020		20,357,634	388,004	37,071,924	57,817,562

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

SHIRE OF WANDERING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,102,949	1,100,481	1,048,660
Operating grants, subsidies and contributions		2,176,470	1,397,835	860,434
Fees and charges		622,701	742,785	718,058
Interest received		16,387	9,500	9,454
Goods and services tax received		117,991	129,001	104,757
Other revenue		55,435	22,000	50,387
		4,091,933	3,401,602	2,791,750
Payments				
Employee costs		(1,083,802)	(937,499)	(540,132)
Materials and contracts		(945,100)	(1,196,193)	(1,352,864)
Utility charges		(49,436)	(41,300)	(45,911)
Interest expenses		(119)	(2,976)	(13,444)
Insurance paid		(89,895)	(89,014)	(108,660)
Goods and services tax paid		(203,154)	(129,001)	(81,080)
Other expenditure		(48,576)	(5,704)	(2,092)
		(2,420,082)	(2,401,687)	(2,144,183)
Net cash provided by (used in) operating activities	16	1,671,851	999,915	647,567
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(508,431)	(462,500)	(180,888)
Payments for construction of infrastructure	9(a)	(752,385)	(1,613,267)	(1,491,731)
Non-operating grants, subsidies and contributions	2(a)	510,157	1,260,439	1,154,966
Proceeds from sale of property, plant & equipment	10(a)	155,132	120,000	224,665
Net cash provided by (used in) investment activities		(595,527)	(695,328)	(292,988)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	13(a)	(473,507)	(473,507)	(721,710)
Proceeds from new borrowings	13(a)	0	0	400,000
Net cash provided by (used in) financing activities		(473,507)	(473,507)	(321,710)
Net increase (decrease) in cash held		602,817	(168,920)	32,869
Cash at beginning of year		831,440	802,553	798,571
Cash and cash equivalents at the end of the year	16	1,434,257	633,633	831,440

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

SHIRE OF WANDERING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	20 (b)	1,180,795	1,158,383	1,094,257
		1,180,795	1,158,383	1,094,257
Revenue from operating activities (excluding rates)				
Governance		1,850	0	1,384
General purpose funding		576,302	292,650	561,667
Law, order, public safety		33,343	39,260	39,885
Health		1,454	2,800	3,031
Education and welfare		1,520	0	0
Housing		46,436	59,950	31,886
Community amenities		45,209	47,100	48,892
Recreation and culture		6,800	1,300	1,388
Transport		69,307	58,066	56,065
Economic services		653,461	751,795	818,839
Other property and services		61,410	31,150	50,252
		1,497,092	1,284,071	1,613,289
Expenditure from operating activities				
Governance		(192,210)	(196,742)	(184,598)
General purpose funding		(136,432)	(125,201)	(101,337)
Law, order, public safety		(124,737)	(147,515)	(162,938)
Health		(20,830)	(23,432)	(33,284)
Education and welfare		(878)	(1,455)	(966)
Housing		(29,089)	(36,914)	(103,200)
Community amenities		(217,341)	(209,631)	(202,488)
Recreation and culture		(226,614)	(213,091)	(190,931)
Transport		(1,512,938)	(1,368,918)	(1,185,135)
Economic services		(803,950)	(876,500)	(884,046)
Other property and services		(125,046)	(34,147)	(12,384)
		(3,390,065)	(3,233,546)	(3,061,307)
Non-cash amounts excluded from operating activities	20(a)	1,143,919	976,973	1,206,460
Amount attributable to operating activities		431,741	185,881	852,699
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	510,157	1,260,439	1,154,966
Proceeds from disposal of assets	10(a)	155,132	120,000	224,665
Purchase of property, plant and equipment	8(a)	(508,431)	(462,500)	(180,888)
Purchase and construction of infrastructure	9(a)	(752,385)	(1,613,267)	(1,491,731)
Amount attributable to investing activities		(595,527)	(695,328)	(292,988)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(473,507)	(473,507)	(721,710)
Proceeds from borrowings	14(c)	0	0	400,000
Transfers to reserves (restricted assets)	4	(57,178)	(297,187)	(141,189)
Transfers from reserves (restricted assets)	4	10,570	200,000	84,500
Amount attributable to financing activities		(520,115)	(570,694)	(378,399)
Surplus/(deficit) before imposition of general rates		(683,901)	(1,080,141)	181,312
Total amount raised from general rates	19(a)	1,102,880	1,097,342	1,039,049
Surplus/(deficit) after imposition of general rates	20(b)	418,979	17,201	1,220,361

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

SHIRE OF WANDERING
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FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

1. BASIS OF PREPARATION

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

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 *Leases* which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right of use asset to be measured at cost. All right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

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

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 Service Concession Arrangements: Grantors is not expected to impact the financial report.

Specific impacts of *AASB 2018-7 Amendments to Australian Accounting Standards - Materiality*, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	548,890	275,011	524,656
Law, order, public safety	31,518	31,260	29,799
Education and welfare	1,520	0	0
Transport	55,512	55,512	52,072
Economic services	149,806	144,810	208,384
Other property and services	4,000	0	0
	791,246	506,593	814,911
Non-operating grants, subsidies and contributions			
Transport	510,157	1,250,939	1,154,966
Economic services	0	2,500	0
Other property and services	0	7,000	0
	510,157	1,260,439	1,154,966
Total grants, subsidies and contributions	1,301,403	1,767,032	1,969,877
Fees and charges			
General purpose funding	3,675	3,000	3,908
Law, order, public safety	1,873	8,000	10,086
Health	1,454	2,800	3,031
Housing	46,436	59,950	31,886
Community amenities	45,209	47,100	48,892
Recreation and culture	1,570	1,300	1,388
Transport	10,912	2,500	3,993
Economic services	501,752	606,985	608,963
Other property and services	9,820	11,150	5,911
	622,701	742,785	718,058

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions	791,246	506,593	0
Fees and charges	622,701	742,785	0
Other revenue	55,436	22,000	0
Non-operating grants, subsidies and contributions	510,157	1,260,439	0
	1,979,540	2,531,817	0

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Contracts with customers included as a contract liability at the start of the period	39,566	0	0
Other revenue from contracts with customers recognised during the year	1,469,383	1,271,378	0
Other revenue from performance obligations satisfied during the year	470,591	1,260,439	0
	1,979,540	2,531,817	0

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	12,890	0	0
Contract liabilities from contracts with customers	(48,460)		
Capital grant liabilities from contracts with customers	(498,000)	0	0

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Interest on reserve funds

Rates instalment and penalty interest (refer Note 19(c))

Other interest earnings

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	1,102,880	1,097,342	1,039,049
	<u>1,102,880</u>	<u>1,097,342</u>	<u>1,039,049</u>
Other revenue			
Reimbursements and recoveries	29,699	2,000	7,585
Other	25,736	20,000	42,802
	<u>55,435</u>	<u>22,000</u>	<u>50,387</u>
Interest earnings			
Interest on reserve funds	2,178	1,500	1,188
Rates instalment and penalty interest (refer Note 19(c))	8,764	7,000	7,428
Other interest earnings	5,445	1,000	838
	<u>16,387</u>	<u>9,500</u>	<u>9,454</u>

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Borrowings

Note	Actual \$	Budget \$	Actual \$
	11,079	15,000	12,417
	<u>11,079</u>	<u>15,000</u>	<u>12,417</u>
14(b)	119	2,976	14,232
	<u>119</u>	<u>2,976</u>	<u>14,232</u>

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

NOTE	2020	2019
	\$	\$
Cash at bank and on hand	1,434,257	831,440
Total cash and cash equivalents	1,434,257	831,440

Restrictions

requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	934,464	341,396
	934,464	341,396

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	388,004	341,396
Contract liabilities from contracts with customers	13	48,460	0
Capital grant liabilities from contracts with customers	12	498,000	0
Total restricted assets		934,464	341,396

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

4. RESERVES - CASH BACKED

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
(a) Leave reserve	\$ 39,173	\$ 250	\$ 0	\$ 39,423	\$ 39,173	\$ 1,171	\$ 0	\$ 40,344	\$ 39,001	\$ 172	\$ 0	\$ 39,173
(b) Office equipment reserve	34,918	222	0	35,140	34,917	153	0	35,070	34,765	153	0	34,918
(c) Land & building reserve	33,488	40,215	0	73,703	33,488	40,028	0	73,516	5,459	28,029	0	33,488
(d) Plant replacement reserve	233,817	1,490	(10,570)	224,737	233,817	240,835	(200,000)	274,652	205,482	112,835	(84,500)	233,817
(e) Fuel facility reserve	0	15,001	0	15,001	0	15,000	0	15,000	0	0	0	0
	341,396	57,178	(10,570)	388,004	341,395	297,187	(200,000)	438,582	284,707	141,189	(84,500)	341,396

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	For the payment of long service leave
(b) Office equipment reserve	2023/2024	For the payment of office equipment
(c) Land & building reserve	2020/2021	For the purchase of land and buildings and major repairs/upgrades of existing buildings
(d) Plant replacement reserve	2021/2022	For the purchase of plant and equipment
(e) Fuel facility reserve	2027/2028	For the renewal or replacement of fuel facility equipment

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

5. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit and loss

	2020	2019
	\$	\$
	17,517	17,517
	<u>17,517</u>	<u>17,517</u>
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	17,517	17,517
	<u>17,517</u>	<u>17,517</u>

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
Other receivables - Accrued income	

Non-current

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

	2020	2019
	\$	\$
	23,174	20,104
	12,890	154,680
	4,702	741,242
	<u>40,766</u>	<u>916,026</u>
	2,020	2,020
	<u>2,020</u>	<u>2,020</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

7. INVENTORIES

Current

Fuel and materials
 History books
 Gravel

Non-current

Land held for resale - cost
 Cost of acquisition

	2020	2019
	\$	\$
	26,139	33,139
	3,533	3,533
	29,900	29,900
	59,572	66,572
	421,950	421,950
	421,950	421,950
	488,522	495,672
	(590,701)	(730,664)
	583,701	723,514
	481,522	488,522

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year
 Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

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

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

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	599,000	599,000	1,640,590	1,884,769	3,525,359	4,124,359	26,983	1,671,098	5,822,440
Additions	0	0	0	0	0	0	18,059	162,829	180,888
(Disposals)	(33,000)	(33,000)	(186,866)	0	(186,866)	(219,866)	0	(147,132)	(366,998)
Asset Write Off - Change in accounting policy	0	0	0	0	0	0	(4,816)	(35,679)	(40,495)
Depreciation (expense)	0	0	(30,932)	(38,458)	(69,390)	(69,390)	(11,216)	(115,083)	(195,689)
Carrying amount at 30 June 2019	566,000	566,000	1,422,792	1,846,311	3,269,103	3,835,103	29,010	1,536,033	5,400,146
Comprises:									
Gross carrying amount at 30 June 2019	566,000	566,000	1,481,950	1,922,900	3,404,850	3,970,850	60,492	1,828,107	5,859,449
Accumulated depreciation at 30 June 2019	0	0	(59,158)	(76,589)	(135,747)	(135,747)	(31,482)	(292,074)	(459,303)
Carrying amount at 30 June 2019	566,000	566,000	1,422,792	1,846,311	3,269,103	3,835,103	29,010	1,536,033	5,400,146
Additions	0	0	0	0	0	0	40,965	467,466	508,431
(Disposals)	0	0	0	0	0	0	0	(156,215)	(156,215)
Depreciation (expense)	0	0	(29,639)	(38,457)	(68,096)	(68,096)	(23,372)	(164,394)	(255,862)
Carrying amount at 30 June 2020	566,000	566,000	1,393,153	1,807,854	3,201,007	3,767,007	46,603	1,682,890	5,496,500
Comprises:									
Gross carrying amount at 30 June 2020	566,000	566,000	1,481,950	1,922,900	3,404,850	3,970,850	101,457	2,111,778	6,184,085
Accumulated depreciation at 30 June 2020	0	0	(88,797)	(115,046)	(203,843)	(203,843)	(54,854)	(428,888)	(687,585)
Carrying amount at 30 June 2020	566,000	566,000	1,393,153	1,807,854	3,201,007	3,767,007	46,603	1,682,890	5,496,500

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 3	Replacement cost	Independent valuation	June 2017	Unobservable inputs for assets and liabilities
Buildings - non-specialised	Level 3	Replacement cost	Independent valuation	June 2017	Unobservable inputs for assets and liabilities
Buildings - specialised	Level 3	Replacement cost	Independent valuation	June 2017	Unobservable inputs for assets and liabilities
Furniture and equipment	Level 2	Current market price	Management valuation	June 2016	Inputs other than quoted prices that are observable for the assets and liabilities, either directly or indirectly.
Plant and equipment	Level 2	Current market price	Management valuation	June 2016	Inputs other than quoted prices that are observable for the assets and liabilities, either directly or indirectly.

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

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

Following a change to the *Local Government (Financial Management) Regulations 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of the change.

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - bridges	Infrastructure - drainage	Infrastructure - footpaths	Infrastructure - recreation	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	34,626,960	10,467,365	3,442,625	215,696	1,227,515	649,275	50,629,436
Additions	1,103,601	100,000	288,130	0	0	0	1,491,731
(Disposals)	0	0	0	0	(1,978)	0	(1,978)
Depreciation (expense)	(433,887)	(254,658)	(56,962)	(9,771)	(40,181)	(24,262)	(819,721)
Carrying amount at 30 June 2019	35,296,674	10,312,707	3,673,793	205,925	1,185,356	625,013	51,299,468
Comprises:							
Gross carrying amount at 30 June 2019	35,730,561	10,567,365	3,730,758	215,696	1,265,600	673,537	52,183,517
Accumulated depreciation at 30 June 2019	(433,887)	(254,658)	(56,965)	(9,771)	(80,244)	(48,524)	(884,049)
Carrying amount at 30 June 2019	35,296,674	10,312,707	3,673,793	205,925	1,185,356	625,013	51,299,468
Additions	752,385	0	0				752,385
Depreciation (expense)	(505,097)	(211,347)	(74,615)	(10,785)	(34,174)	(24,262)	(860,280)
Carrying amount at 30 June 2020	35,543,962	10,101,360	3,599,178	195,140	1,151,182	600,751	51,191,573
Comprises:							
Gross carrying amount at 30 June 2020	36,482,946	10,567,365	3,730,758	215,696	1,265,600	673,537	52,935,902
Accumulated depreciation at 30 June 2020	(938,984)	(466,005)	(131,580)	(20,556)	(114,418)	(72,786)	(1,744,329)
Carrying amount at 30 June 2020	35,543,962	10,101,360	3,599,178	195,140	1,151,182	600,751	51,191,573

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessment inputs
Infrastructure - recreation	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Unobservable inputs for assets and liabilities
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Unobservable inputs for assets and liabilities

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

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

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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

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

Revaluation

The fair value of land, buildings and infrastructure is determined at least every three to five years in accordance with the regulatory framework, or when Council is of the opinion that the fair value of an asset is materially different from its carrying amount. This included buildings and infrastructure items which were pre-existing improvements (ie. vested improvements) on vested land acquired by the Shire. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings and infrastructure to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

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

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

Land under roads prior to 1 July 2019

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

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

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

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

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

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right of use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right of use assets at zero cost.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	0	0	33,000	0	0	(33,000)
Buildings - non-specialised	0	0	0	0	0	0	0	0	186,866	169,665	0	(17,201)
Furniture and equipment	0	0	0	0	0	0	0	0	4,816	0	0	(4,816)
Plant and equipment	156,215	155,132	8,184	(9,267)	126,402	120,000	54	(6,456)	182,811	55,000	0	(127,811)
Infrastructure - recreation	0	0	0	0	0	0	0	0	1,978	0	0	(1,978)
	156,215	155,132	8,184	(9,267)	126,402	120,000	54	(6,456)	409,471	224,665	0	(184,806)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and Equipment				
Transport				
Caterpillar 924G Front End loader	64,617	67,500	2,883	0
Other property and services				
Holden VF Caprice Sedan	37,674	28,407	0	(9,267)
Toyota Hilux Dual Cab Ute	18,864	23,636	4,772	0
Holden Trailblazer 4x4	35,060	35,589	529	0
	156,215	155,132	8,184	(9,267)

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	29,639	40,000	30,932
Buildings - specialised	38,457	21,000	38,458
Furniture and equipment	23,372	10,000	11,216
Plant and equipment	164,394	95,000	115,083
Infrastructure - roads	505,097	683,500	433,887
Infrastructure - bridges	211,347	0	254,658
Infrastructure - drainage	74,615	56,900	56,962
Infrastructure - footpaths	10,785	9,000	9,771
Infrastructure - recreation	34,174	30,000	40,181
Infrastructure - other	24,262	24,000	24,262
	1,116,142	969,400	1,015,410

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	40 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	3 to 10 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
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. REVALUATION SURPLUS

	2020 Opening Balance	Total Movement on Revaluation	2020 Closing Balance	2019 Opening Balance	Total Movement on Revaluation	2019 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Plant and equipment	2,056,825	0	2,056,825	2,056,825	0	2,056,825
Revaluation surplus - Infrastructure - roads	35,015,099	0	35,015,099	35,015,099	0	35,015,099
	37,071,924	0	37,071,924	37,071,924	0	37,071,924

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Accrued salaries and wages	
Bonds and deposits held	
Accrued interest on short term borrowings	
Accrued expenses	

2020	2019
\$	\$
112,278	178,405
14,593	5,851
19,535	28,887
0	3,576
2,927	0
149,333	216,719

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

13. CONTRACT LIABILITIES

Current

Contract liabilities from contracts with customers
 Capital grant liabilities from contracts with customers

	2020	2019
	\$	\$
	48,460	0
	498,000	0
	546,460	0

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Contract Grant liability

Capital grant liabilities relate to the Shire's obligations to construct non financial assets that are yet to be fulfilled at the end of the financial year. The Shire expects to satisfy the performance obligations within the next 12 months.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

14. INFORMATION ON BORROWINGS

(a) Borrowings

	2020	2019
	\$	\$
Current	0	473,507
	0	473,507

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019	30 June 2019
				Principal 1 July 2019	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Principal 1 July 2019	Principal repayments	Interest repayments	Principal outstanding	Principal 1 July 2018	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General purpose funding																
Short term lending facility		Treasury	1.56%	400,000	400,000	119	0	400,000	400,000	1,600	0	650,000	400,000	650,000	10,583	400,000
Housing																
5 Dunmall Drive		Treasury	2.49%	73,507	73,507	0	0	73,507	73,507	1,376	0	145,217	0	71,710	3,649	73,507
				473,507	473,507	119	0	473,507	473,507	2,976	0	795,217	400,000	721,710	14,232	473,507

* WA Treasury Corporation

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

14. INFORMATION ON BORROWINGS (Continued)

	2020	2019
	\$	\$
(b) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	0	200,000
Credit card limit	5,000	20,000
Credit card balance at balance date	(4,648)	(414)
Total amount of credit unused	352	219,586
Loan facilities		
Loan facilities - current	0	473,507
Total facilities in use at balance date	0	473,507

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 21.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

15. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2019

Current provisions
 Non-current provisions

Additional provision
 Amounts used

Balance at 30 June 2020

Comprises

Current
 Non-current

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	55,707	19,028	74,735
Non-current provisions	0	53,114	53,114
	55,707	72,142	127,849
Additional provision	68,637	27,865	96,502
Amounts used	(64,340)	(9,211)	(73,551)
Balance at 30 June 2020	60,004	90,796	150,800
Comprises			
Current	60,004	11,238	71,242
Non-current	0	79,558	79,558
	60,004	90,796	150,800

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date
 Expected reimbursements from other WA local governments

	2020 \$	2019 \$
Less than 12 months after the reporting date	93,642	70,133
More than 12 months from reporting date	79,558	95,531
Expected reimbursements from other WA local governments	(22,400)	(37,815)
	150,800	127,849

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Other long-term employee benefits (Continued)

Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

16. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	1,434,257	633,633	831,440
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(279,936)	408,306	745,997
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	0	0	(17,517)
Depreciation on non-current assets	1,116,142	969,400	1,015,410
(Profit)/loss on sale of asset	1,083	6,402	184,806
Changes in assets and liabilities:			
(Increase)/decrease in receivables	875,260	891,242	75,849
(Increase)/decrease in inventories	7,000	30,800	7,150
Increase/(decrease) in payables	(67,386)	(45,796)	(199,943)
Increase/(decrease) in provisions	22,951	0	(9,219)
Increase/(decrease) in contract liabilities	506,894	0	0
Non-operating grants, subsidies and contributions	(510,157)	(1,260,439)	(1,154,966)
Net cash from operating activities	1,671,851	999,915	647,567

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
General purpose funding	25,194	20,390
Law, order, public safety	559,074	467,812
Health	0	57
Education and welfare	0	12,500
Housing	2,024,451	2,004,464
Community amenities	586,834	550,209
Recreation and culture	1,983,011	1,883,246
Transport	50,952,188	51,419,996
Economic services	642,434	567,585
Other property and services	1,890,969	1,539,047
Unallocated	0	489,833
	58,664,155	58,955,139

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

18. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	21,698	9,000	0
President's allowance	6,959	4,000	4,000
Travelling expenses	729	0	0
Telecommunications allowance	5,775	6,000	0
	35,161	19,000	4,000

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	341,851	357,458
Post-employment benefits	43,126	48,393
Other long-term benefits	24,451	73,691
Termination benefits	0	34,151
	409,428	513,693

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

18. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

The following transactions occurred with related parties:	2020 Actual	2019 Actual
	\$	\$
Purchase of goods and services	23,084	32,130
Short term employee benefits -other related parties	108,884	127,564

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

19. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Residential	0.10944	41	478,296	52,345	0	0	52,345	50,837	0	0	50,837	49,766
Special Use	0.12961	3	157,820	20,455	2,389	0	22,844	20,455	0	0	20,455	18,940
Unimproved valuations												
Rural residential	0.01421	34	2,591,000	35,600	0	0	35,600	61,252	0	0	61,252	73,875
Rural and Mining	0.00719	134	120,114,000	825,183	0	0	825,183	816,921	0	0	816,921	737,035
Sub-Total		212	123,341,116	933,583	2,389	0	935,972	949,465	0	0	949,465	879,616
Minimum payment												
			Minimum \$									
Gross rental valuations												
Residential	1,100	39	170,720	42,900	0	0	42,900	44,000	0	0	44,000	37,000
Special Use	1,100	2	6,705	2,200	0	0	2,200	2,200	0	0	2,200	2,400
Unimproved valuations												
Rural residential	1,100	70	4,464,500	70,000	0	0	70,000	57,200	0	0	57,200	55,836
Rural and Mining	1,100	84	8,579,018	92,400	0	0	92,400	90,200	0	0	90,200	102,399
Sub-Total		195	13,220,943	207,500	0	0	207,500	193,600	0	0	193,600	197,635
		407	136,562,059	1,141,083	2,389	0	1,143,472	1,143,065	0	0	1,143,065	1,077,251
Discounts (Note 19(b))							(40,592)				(45,723)	(38,202)
Total amount raised from general rate							1,102,880				1,097,342	1,039,049
Ex-gratia rates							3,139				3,139	2,962
Totals							1,106,019				1,100,481	1,042,011

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

19. RATING INFORMATION (Continued)

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

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$	Circumstances in which Discount is Granted
Rates	5.00%		40,592	45,723	38,202	Payment of full rates amount owing including arrears, received on or before the 16th August 2019 or 21 days after the date of service on the rate notice, whichever is later.
Total discounts/concessions (Note 19(a))			40,592	45,723	38,202	

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

19. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	30/08/2019	0.00	0.00%	11.00%
Option Two				
First instalment	30/08/2019	0.00	5.50%	11.00%
Second instalment	3/01/2020	10.00	5.50%	11.00%
Option Three				
First instalment	30/08/2019	0.00	5.50%	11.00%
Second instalment	1/11/2019	10.00	5.50%	11.00%
Third instalment	3/01/2020	10.00	5.50%	11.00%
Fourth instalment	27/03/2020	10.00	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	5,345	5,000	4,600
Interest on instalment plan	3,419	2,000	2,828
Charges on instalment plan	3,020	3,000	2,370
	11,784	10,000	9,798

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

20. RATE SETTING STATEMENT INFORMATION

	2019/20 (30 June 2020 Carried Forward)	2019/20 Budget (30 June 2020 Carried Forward)	2019/20 (1 July 2019 Brought Forward)	2018/19 (30 June 2019 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(a) (8,184)	(54)	0	0
Less: Movement in liabilities associated with restricted cash	250	1,171	172	172
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	0	(17,517)	(17,517)
Movement in pensioner deferred rates (non-current)	0	0	(2,020)	(2,020)
Movement in employee benefit provisions (non-current)	26,444	0	25,609	25,609
Add: Loss on disposal of assets	10(a) 9,267	6,456	184,806	184,806
Add: Depreciation on non-current assets	10(b) 1,116,142	969,400	1,015,410	1,015,410
Non cash amounts excluded from operating activities	1,143,919	976,973	1,206,460	1,206,460
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4 (388,004)	(438,582)	(341,396)	(341,396)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14(a) 0	0	473,507	473,507
- Employee benefit provisions	39,423	40,344	39,173	39,173
Total adjustments to net current assets	(348,581)	(398,238)	171,284	171,284
Net current assets used in the Rate Setting Statement				
Total current assets	1,534,595	702,691	1,814,038	1,814,038
Less: Total current liabilities	(767,035)	(287,252)	(804,527)	(764,961)
Less: Total adjustments to net current assets	(348,581)	(398,238)	171,284	171,284
Net current assets used in the Rate Setting Statement	418,979	17,201	1,180,795	1,220,361
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current liabilities at 30 June 2019				
- Contract liabilities from contracts with customers	22(a)			(764,961)
Total current liabilities at 1 July 2019				(39,566)
				(804,527)

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

21. FINANCIAL RISK MANAGEMENT

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

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

(a) Interest rate risk

Cash and cash equivalents

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2020					
Cash and cash equivalents	0.13%	1,434,257	0	1,433,157	1,100
2019					
Cash and cash equivalents	0.05%	831,440	0	830,340	1,100

Sensitivity

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

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

	2020	2019
	\$	\$
	14,343	8,314

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs.

The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13 (a).

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors. No expected loss was forecast on 1 July 2019 or 1 July 2020 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,016	11,548	7,555	5,075	25,194
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,915	12,058	5,931	2,220	22,124

As at 30 June 2020 and 30 June 2019 no material expected loss was determined for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	2,472	4,713	4,359	1,346	12,890
30 June 2019					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	148,620	0	1,067	4,993	154,680

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2020</u>					
Payables	149,333	0	0	149,333	149,333
	<u>149,333</u>	<u>0</u>	<u>0</u>	<u>149,333</u>	<u>149,333</u>
<u>2019</u>					
Payables	216,719	0	0	216,719	216,719
Borrowings	475,505	0	0	475,505	473,507
	<u>692,224</u>	<u>0</u>	<u>0</u>	<u>692,224</u>	<u>690,226</u>

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

22. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
Contract liabilities - current			
Contract liabilities from contracts with customers	13	0	(39,566)
Adjustment to retained surplus from adoption of AASB 15	22(d)	(39,566)	(39,566)

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements. There were no adjustments at 1 July 2019 as a result of the adoption of AASB 1058.

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

22. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

- (b) The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020	Adjustment due to application of	2020
	Note	As reported under AASB 15 and AASB 1058	AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
		\$	\$	\$
Statement of Comprehensive Income				
Revenue				
Rates	19(a)	1,106,019	0	1,106,019
Operating grants, subsidies and contributions	2(a)	791,246	546,460	1,337,706
Fees and charges	2(a)	622,701	0	622,701
Non-operating grants, subsidies and contributions	2(a)	510,157	0	510,157
Net result		(279,936)	546,460	266,524
Statement of Financial Position				
Trade and other payables	12	149,333	0	149,333
Contract liabilities	13	546,460	(546,460)	0
Net assets		57,817,562	546,460	58,364,022
Statement of Changes in Equity				
Net result		(279,936)	546,460	266,524
Retained surplus		20,357,634	546,460	20,904,094

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods. The Shire holds no leases during the current or comparative year for reporting purposes.

(d) Impact of New Accounting Standards on Retained Surplus

The impact on the Shire's retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019 was as follows:

	Note	Adjustments	2019
		\$	\$
Retained surplus - 30 June 2019			20,723,744
Adjustment to retained surplus from adoption of AASB 15	22(a)	(39,566)	(39,566)
Retained surplus - 1 July 2019			20,684,178

SHIRE OF WANDERING

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.</p>
<p>HEALTH</p> <p>To provide services for community and environmental health.</p>	<p>Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.</p>
<p>EDUCATION AND WELFARE</p> <p>To support services relating to youth, elderly and the disadvantaged.</p>	<p>Support school activities, aged care initiatives and disability inclusion plan.</p>
<p>HOUSING</p> <p>Provision of shire housing and privately rented accommodation.</p>	<p>Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the Housing Authority for teachers accommodation.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide amenities required by the community.</p>	<p>Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.</p>	<p>Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.</p>
<p>TRANSPORT</p> <p>To provide safe and effective transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote Wandering and its economic wellbeing.</p>	<p>Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control operating accounts.</p>	<p>Provisions of private work operations, plant repairs, operation costs and all administration costs.</p>

SHIRE OF WANDERING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

25. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	0.83	1.94	1.19
Asset consumption ratio	0.96	0.71	0.72
Asset renewal funding ratio	1.39	1.51	n/a
Asset sustainability ratio	0.29	1.04	2.09
Debt service cover ratio	0.69	0.84	2.25
Operating surplus ratio	(0.44)	(0.23)	0.04
Own source revenue coverage ratio	0.53	0.58	0.70

The above ratios are calculated as follows:

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

5.2. BUDGET REVIEW

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	18/02/2021
Previous Reports	28/01/2021 (Information Session)
Disclosure of any Interest	Nil
File Reference	
Attachments	Budget Review

BRIEF SUMMARY

To present for discussion the 2020/2021 Budget Review.

BACKGROUND

A review of the 2020/2021 Budget has revealed that there are very few areas that require amending. At present the budget is running to schedule, including capital works programs.

STATUTORY/LEGAL IMPLICATIONS

Council adopted its Budget in July 2020, and must between 1 January and 31 March each financial year review its annual budget. The review is enclosed for Councillor's information and discussion.

33A. Review of budget

(1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*

(2A) *The review of an annual budget for a financial year must —*

(a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*

(b) *consider the local government's financial position as at the date of the review; and*

(c) *review the outcomes for the end of that financial year that are forecast in the budget.*

(2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*

(3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

(4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Gen.L	Increase/(Decrease) in available Cash	Reason
E14506 – Admin Building Maintenance	(\$1,500)	Additional repairs carried out during year, and new hot water system for staff kitchen.
E10103 – Refuse Site	(\$20,000)	Additional cost to provide ramp for new skip bins, weed control and relief staff when Attendant is unavailable to work, resulting in considerable overtime costs. <i>EMTS looking into future management of the site.</i>
E10705 – Cemetery Maintenance	(\$4,000)	Additional costs for one off survey pickup and plans (\$2,400) due to records being incorrect. Wages

		including grave digging underestimated – actual cost \$1,600 to date – estimate - \$750. Allow one more funeral this year as contingency.
E11300 – Parks & Gardens	(\$2,500)	Additional tree lopping
E11306 – Playgrounds	(\$3,000)	Additional cost for damaged shade sails (over and above new sails)
E12201 – Town Streets	(\$5,600)	Additional tree lopping
R14101 – Private Works	\$8,000	Additional income for works done on Fourteen Mile Brook Road bridge.
E14204 – PPE Works Staff	(\$750)	Additional PPE required due to COVID-19 requirements.
E13420 – Trainee Expenses	(\$7,000)	Additional costs due to request by TAFE to extend Tourism Trainee for six months. Issues with TAFE contact in early part of contract.
E12203 – Drainage/Spraying	\$37,000	Reduction of original budget of \$85,480 to \$48,480 to offset tree lopping and other costs. Majority of spraying has been allocated to road or park.
E12120 & R12203 – Bridge	\$0	Reduction in both income and expenses by \$252,000 due to the Main Roads component not being processed through the Shire accounts. The total \$750,000 will need to be taken into account when revaluing the bridge at the end of the year.
R05202 – Dog Registration Fees	\$600	Increase in income due to actively following up outstanding registrations, and new residents to the Shire.
R07490 – Health Income	\$1,500	Increase in income due to food premises registrations, and additional building occurring for the year.
E12360 – Purchase Plant & Equipment	\$82,330	Reduction in costs, due to CEO vehicle not being changed over this financial year (reduction of \$111,000) and increase in purchase price for Grader (\$12,480), Truck (\$2,690), and Broom (\$13,500).
R12395 – Sale of Plant & Equipment	(\$87,230)	Reduction in sales due to CEO vehicle not being changed over this financial year (reduction of \$108,000), and increase in sale prices for Grader (\$20,000), and Truck (\$770).
Reserves – Transfer from Plant Replacement Reserve	\$7,900	To offset adjustments to purchases and sales of Plant & Equipment.
TOTAL	\$0	

The above amendments are considered minor in nature and the end result is nil change to the overall budget.

The following amendment is required, and has not been included in the attached report as it was received post its preparation:

Gen.L	Increase/(Decrease) in available Cash	Reason
E05109 – Purchase Land & Buildings	(\$9,115)	Water tanks for Wandering Fire Shed
R05105 – Capital Grant Income	\$9,115	Water tanks for Wandering Fire shed.
TOTAL	\$0	

CONSULTATION/COMMUNICATION

Nil

COMMENT

As per the attached report

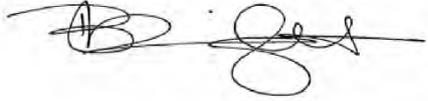
VOTING REQUIREMENTS

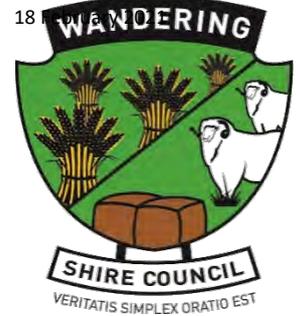
Absolute Majority.

OFFICER'S RECOMMENDATION – ITEM 5.2 - 2020/2021 BUDDGET BUDGET REVIEW

That the Audit Committee recommends to Council that it adopts the attached 2020/2021 Budget Review without amendment.

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, appearing to be 'B. Jones', written over a light blue horizontal line.



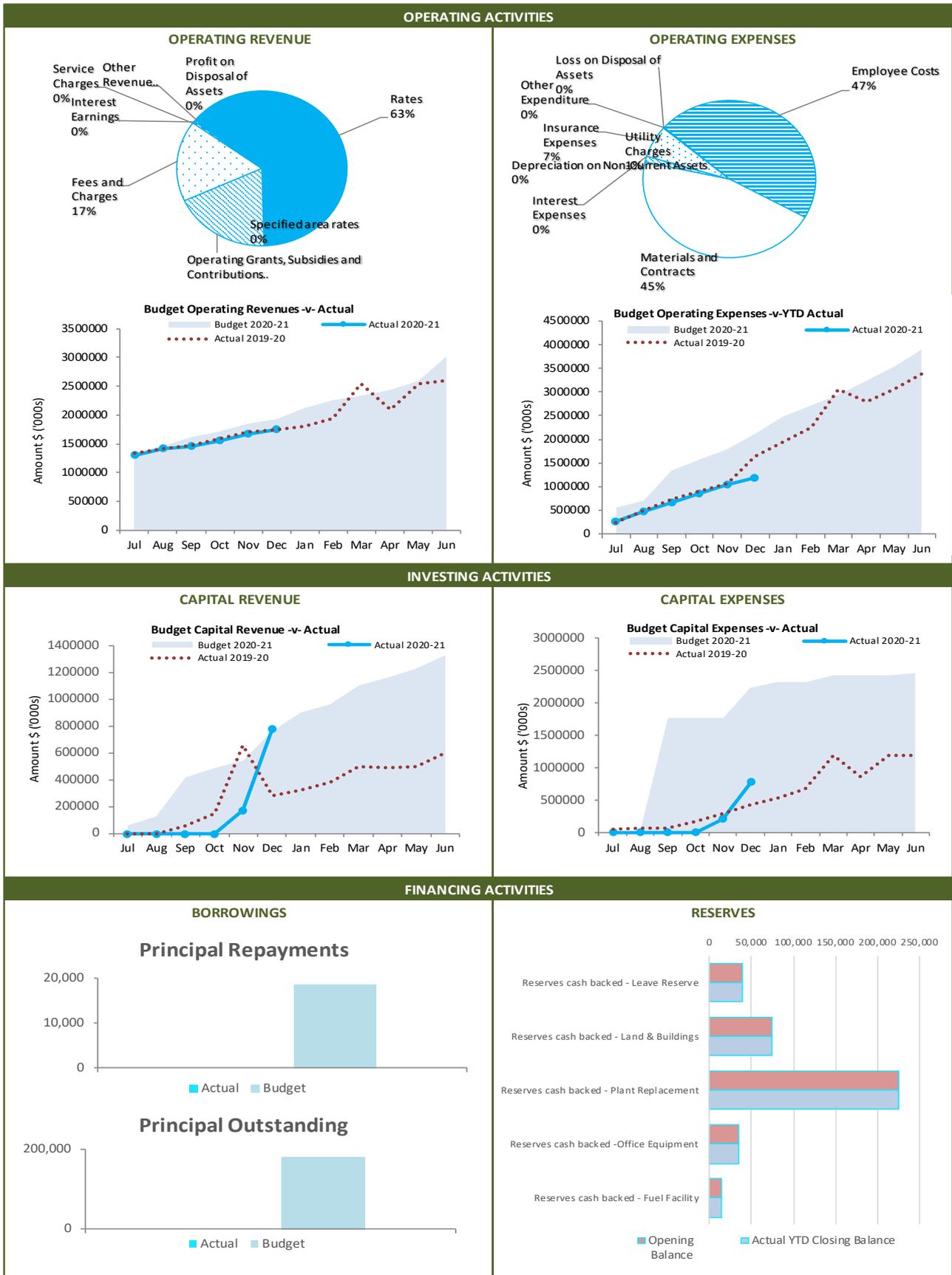
ANNUAL BUDGET REVIEW

2020/2021

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Summary Graphs



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

Executive Summary

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.13 M	\$1.13 M	\$1.13 M	\$0.00 M
Closing	\$0.00 M	\$0.83 M	\$1.82 M	\$0.99 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables			
	\$1.73 M	% of total		\$0.67 M	% Outstanding		\$0.03 M	% Collected
Unrestricted Cash	\$1.34 M	77.6%	Trade Payables	\$0.58 M		Rates Receivable	\$0.17 M	86.7%
Restricted Cash	\$0.39 M	22.4%	Over 30 Days		99.6%	Trade Receivable	\$0.03 M	
			Over 90 Days		0%	Over 30 Days		62.5%
						Over 90 Days		51.9%

Refer to Note 2 - Cash and Financial Assets Refer to Note 5 - Payables Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.21 M)	\$0.47 M	\$0.54 M	\$0.08 M

Refer to Statement of Financial Activity

Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$1.10 M	% Variance	YTD Actual	\$0.32 M	% Variance	YTD Actual	\$0.29 M	% Variance
YTD Budget	\$1.10 M	(0.3%)	YTD Budget	\$0.37 M	(12.1%)	YTD Budget	\$0.42 M	(30.6%)

Refer to Note 6 - Rate Revenue Refer to Note 12 - Operating Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.76 M)	(\$0.96 M)	\$0.14 M	\$1.11 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.14 M	%	YTD Actual	\$0.78 M	% Spent	YTD Actual	\$0.79 M	% Received
Adopted Budget	\$0.38 M	(63.4%)	Adopted Budget	\$2.47 M	(68.3%)	Adopted Budget	\$1.32 M	(40.7%)

Refer to Note 7 - Disposal of Assets Refer to Note 8 - Capital Acquisition Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.17 M)	\$0.20 M	(\$0.00 M)	(\$0.20 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$0.39 M
Interest expense	\$0.00 M	Interest earned	\$0.00 M
Principal due	\$0.00 M		

Refer to Note 9 - Borrowings Refer to Note 10 - Cash Reserves

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

Statutory Reports

Statement of Comprehensive Income by Nature & Type

	Re Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
		\$	\$	\$	\$	%
Opening funding surplus / (deficit)	1(c)	1,134,308	1,134,308	1,134,308	0	0.00%
Revenue from operating activities						
Rates	6	1,101,272	1,101,272	1,098,212	(3,060)	(0.28%)
Operating grants, subsidies and contributions	12	1,031,660	366,442	321,980	(44,462)	(12.13%)
Fees and charges		809,130	420,804	292,152	(128,652)	(30.57%)
Interest earnings		15,810	7,896	7,815	(81)	(1.03%)
Other revenue		43,700	21,840	16,533	(5,307)	(24.30%)
Profit on disposal of assets	7	13,010	13,010	0	(13,010)	(100.00%)
		3,014,582	1,931,264	1,736,692	(194,572)	
Expenditure from operating activities						
Employee costs		(1,142,005)	(600,342)	(557,138)	43,204	7.20%
Materials and contracts		(1,353,420)	(728,952)	(542,028)	186,924	25.64%
Utility charges		(56,410)	(28,176)	(14,713)	13,463	47.78%
Depreciation on non-current assets		(1,112,530)	(555,189)	0	555,189	100.00%
Interest expenses		(2,970)	(1,485)	0	1,485	100.00%
Insurance expenses		(92,700)	(92,273)	(77,405)	14,868	16.11%
Other expenditure		(46,350)	(16,968)	(2,223)	14,745	86.90%
Loss on disposal of assets	7	(85,370)	(85,370)	0	85,370	100.00%
		(3,891,755)	(2,108,755)	(1,193,507)	915,248	
Non-cash amounts excluded from operating activities						
	1(a)	672,108	627,549	0	(627,549)	(100.00%)
Amount attributable to operating activities		(205,065)	450,058	543,185	93,127	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	13	1,324,455	755,364	785,394	30,030	3.98%
Proceeds from disposal of assets	7	379,000	364,000	138,828	(225,172)	(61.86%)
Payments for property, plant and equipment and infrastructure	8	(2,465,775)	(2,084,040)	(781,274)	1,302,766	62.51%
Amount attributable to investing activities		(762,320)	(964,676)	142,949	1,107,625	
Financing Activities						
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)
Transfer from reserves	10	201,910	0	0	0	0.00%
Payments for principal portion of lease liabilities		0	0	0	0	0.00%
Repayment of debentures	9	(18,665)	0	0	0	0.00%
Transfer to reserves	10	(550,168)	(18)	(18)	0	0.00%
Amount attributable to financing activities		(166,923)	199,982	(18)	(200,000)	
Closing funding surplus / (deficit)	1(c)	0	819,672	1,820,424	1,000,752	

Key Terms in the Budget – Nature/Type

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

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.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

Statement of Comprehensive Income by Reporting Program

	Re Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,134,308	1,134,308	1,134,308	0	0.00%	
Revenue from operating activities							
Governance		500	246	0	(246)	(100.00%)	
General purpose funding - general rates	6	1,101,272	1,101,272	1,098,212	(3,060)	(0.28%)	
General purpose funding - other		787,550	224,288	137,080	(87,208)	(38.88%)	▼
Law, order and public safety		42,650	10,516	21,338	10,822	102.91%	▲
Health		2,450	1,218	3,107	1,889	155.09%	
Education and welfare		1,520	756	0	(756)	(100.00%)	
Housing		45,500	22,746	21,065	(1,681)	(7.39%)	
Community amenities		48,820	40,716	40,134	(582)	(1.43%)	
Recreation and culture		1,370	678	1,205	527	77.73%	
Transport		69,860	84,730	56,475	(28,255)	(33.35%)	▼
Economic services		854,665	429,896	317,331	(112,565)	(26.18%)	▼
Other property and services		58,425	29,202	40,744	11,542	39.52%	▲
		3,014,582	1,946,264	1,736,691	(209,573)		
Expenditure from operating activities							
Governance		(123,040)	(71,867)	(42,919)	28,948	40.28%	▲
General purpose funding		(294,415)	(128,790)	(41,466)	87,324	67.80%	▲
Law, order and public safety		(134,050)	(74,441)	(38,846)	35,595	47.82%	▲
Health		(12,060)	(6,188)	(3,387)	2,801	45.27%	
Education and welfare		(3,065)	(1,518)	(1,846)	(328)	(21.61%)	
Housing		(47,900)	(27,108)	(9,987)	17,121	63.16%	▲
Community amenities		(161,520)	(81,716)	(99,517)	(17,801)	(21.78%)	▼
Recreation and culture		(245,020)	(143,295)	(83,952)	59,343	41.41%	▲
Transport		(1,928,615)	(1,047,103)	(509,344)	537,759	51.36%	▲
Economic services		(883,805)	(454,725)	(346,617)	108,108	23.77%	▲
Other property and services		(58,265)	(72,004)	(15,625)	56,379	78.30%	▲
		(3,891,755)	(2,108,755)	(1,193,506)	915,249		
Non-cash amounts excluded from operating activities	1(a)	672,108	627,549	0	(627,549)	(100.00%)	▼
Amount attributable to operating activities		(205,065)	465,058	543,185	78,127		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,324,455	755,364	785,394	30,030	3.98%	
Proceeds from disposal of assets	7	379,000	364,000	138,828	(225,172)	(61.86%)	▼
Payments for property, plant and equipment and infrastructure	8	(2,465,775)	(2,084,040)	(781,274)	1,302,766	62.51%	▲
Amount attributable to investing activities		(762,320)	(964,676)	142,949	1,107,625		
Financing Activities							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	201,910	0	0	0	0.00%	
Repayment of debentures	9	(18,665)	0	0	0	0.00%	
Transfer to reserves	10	(550,168)	(18)	(18)	0	0.00%	
Amount attributable to financing activities		(166,923)	199,982	(18)	(200,000)		
Closing funding surplus / (deficit)	1(c)	0	834,672	1,820,424			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

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

Key Terms in the Budget – Reporting Program

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of scarce resources.	Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to ensure a safer community.	Community safety initiatives, fire prevention and control and animal control.
HEALTH	
To provide services for community and environmental health.	Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.
EDUCATION AND WELFARE	
To support services relating to youth, elderly and the disadvantaged.	Support school activities, aged care initiatives and disability inclusion plan.
HOUSING	
Provision of shire housing and privately rented accommodation.	Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the Housing Authority for teachers accommodation.
COMMUNITY AMENITIES	
To provide amenities required by the community.	Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries
RECREATION AND CULTURE	
To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.	Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.
TRANSPORT	
To provide safe and effective transport services to the community.	Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.
ECONOMIC SERVICES	
To help promote Wandering and its economic wellbeing.	Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.
OTHER PROPERTY AND SERVICES	
To monitor and control operating accounts.	Provisions of private work operations, plant repairs, operation costs and all administration costs.

Basis of Preparation

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

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) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2020

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

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.

ROUNDING OFF FIGURES

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

Notes to & Forming Part of the Budget Review

1. Statement of Financial Activity Information

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	7	(13,010)	(13,010)	0
Less: Non-cash grants and contributions for assets		(533,782)		
Movement in employee benefit provisions (non-current)		21,000		
Add: Loss on asset disposals	7	85,370	85,370	0
Add: Depreciation on assets		1,112,530	555,189	0
Total non-cash items excluded from operating activities		672,108	627,549	0

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2020	This Time Last Year 31 December 2019	Year to Date 31 December 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(388,364)		(388,022)
Less: Unspent Grants		533,782		191,392
Less: Leave held in Reserve		(39,421)		(39,425)
Add: Provisions - employee	11	79,220		71,242
Add: Other Adjustments				916,706
Total adjustments to net current assets		185,217	0	751,893

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	1,528,865		1,731,049
Rates receivables	3	25,194		168,555
Receivables	3	47,037		26,154
Other current assets	4	74,979		72,391
Less: Current liabilities				
Payables	5	(113,982)		(667,805)
Contract liabilities	11	(533,782)		(191,392)
Provisions	11	(79,220)		(71,242)
Less: Total adjustments to net current assets	1(b)	185,217	0	752,713
Closing funding surplus / (deficit)		1,134,308	0	1,820,424

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

2. Cash & Financial Assets

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Municipal Fund	Cash and cash equivalents	1,731,049		1,731,049		BWA	0.01%	
Reserve Funds	Cash and cash equivalents	(388,004)	388,004			BWA	0.05%	
Total		1,343,045	388,004	1,731,049	0			
Comprising								
Cash and cash equivalents		1,343,045	388,004	1,731,049	0			
		1,343,045	388,004	1,731,049	0			

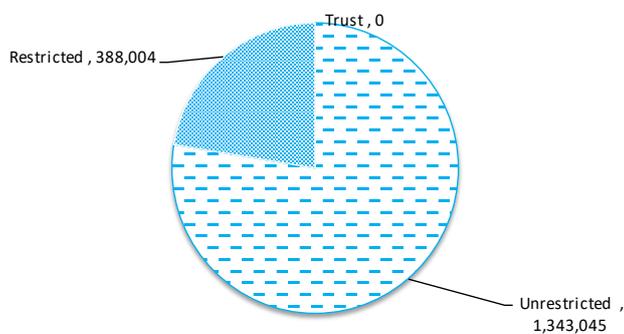
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investment with original maturities of three months or less 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 net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



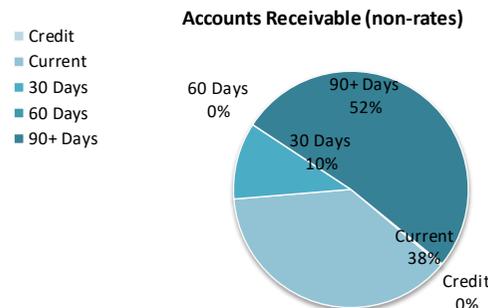
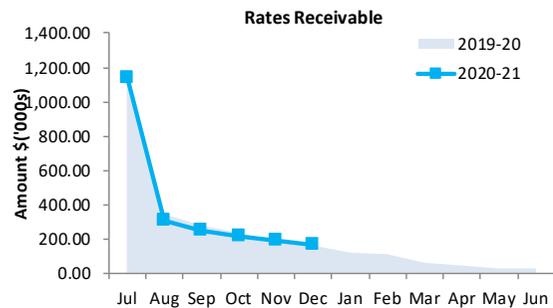
3. Receivables

Rates receivable	30 Jun 2020	31 Dec 2020
	\$	\$
Opening arrears previous years	29,223	168,555
Levied this year	1,098,212	1,098,212
Less - collections to date	(958,880)	(1,098,212)
Equals current outstanding	168,555	168,555
Net rates collectable	168,555	168,555
% Collected	85%	86.7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(30)	4,219	1,181	0	5,791	11,161
Percentage	(0.3%)	37.8%	10.6%	0%	51.9%	
Balance per trial balance						
Sundry receivable						11,161
GST receivable						6,993
Accrued income						8,000
Total receivables general outstanding						26,154
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



4. Other Current Assets

Other current assets	Opening Balance	Asset Increase	Asset Reduction	Closing Balance
	1 July 2020			31 December 2020
	\$	\$	\$	\$
Inventory				
Depot Fuel	940	7,102		8,042
Fuel Facility - ULP	6,220	2,151		8,371
Fuel Facility - Diesel	18,979	3,566		22,545
History Books	3,533	0		3,533
Gravel	29,900	0		29,900
Total other current assets	59,572	12,819	0	72,391
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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.

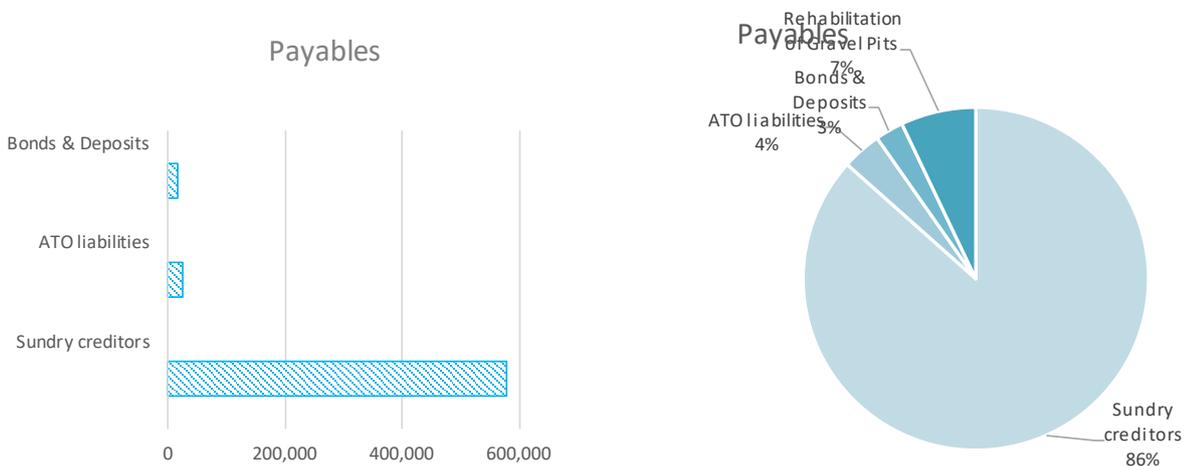
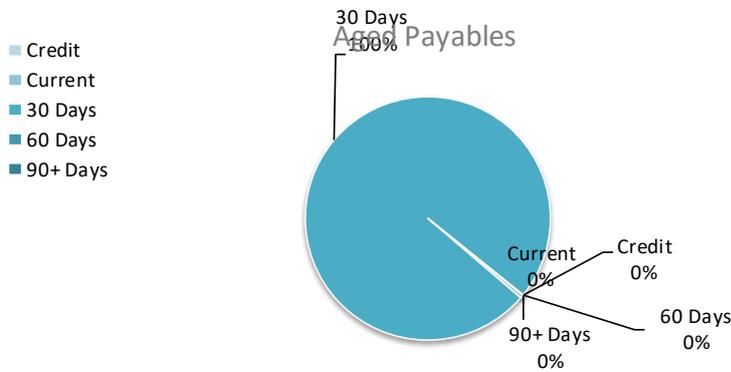
5. Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(368)	2,316	547,800	0	0	549,748
Percentage	0%	0.4%	99.6%	0%	0%	
Balance per trial balance						
Sundry creditors						578,472
ATO liabilities						24,673
Bonds & Deposits						17,663
Rehabilitation of Gravel Pits						46,997
Total payables general outstanding						667,805

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are not subject to any collateral and are recognised as a current liability and are normally paid within 30 days of recognition.



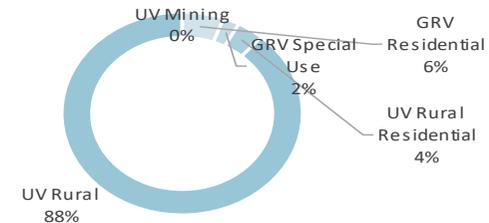
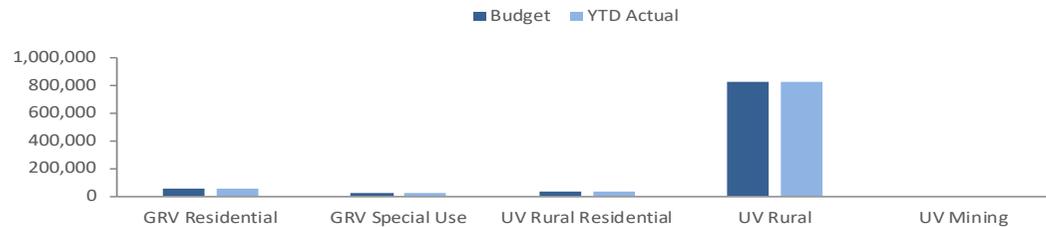
6. Rate Revenue

General rate revenue

RATE TYPE	Budget						YTD Actual				
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.10944	41	478,296	52,345			52,345	52,345			52,345
GRV Special Use	0.12961	3	157,820	20,455			20,455	20,455			20,455
Unimproved value											
UV Rural Residential	0.01374	34	2,591,000	35,600			35,600	35,600	(1,635)		33,965
UV Rural	0.00687	135	120,060,000	824,812			824,812	826,283			826,283
UV Mining	0.00687	0	0	0			0	0			0
Sub-Total		213	123,287,116	933,212	0	0	933,212	934,683	(1,635)	0	933,048
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	1,100	39	170,720	42,900			42,900	42,900			42,900
GRV Special Use	1,100	2	6,705	2,200			2,200	2,200			2,200
Unimproved value											
UV Rural Residential	1,000	70	4,464,500	70,000			70,000	70,000			70,000
UV Rural	1,100	78	8,328,000	85,800			85,800	85,800			85,800
UV Mining	1,100	5	144,018	5,500			5,500	5,500			5,500
Sub-total		194	13,113,943	206,400	0	0	206,400	206,400	0	0	206,400
Discount							(41,540)				(41,236)
Amount from general rates							1,098,072	1,099,847			1,098,212
Ex-gratia rates							3,200				0
Total general rates							1,101,272				1,098,212

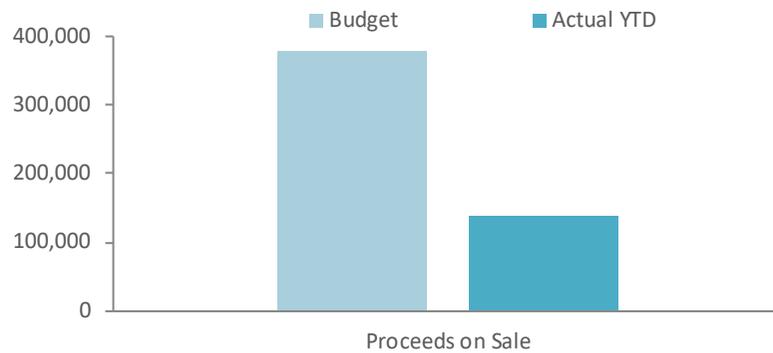
KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



7. Disposal of Assets

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	7 Gnowing Street	140,000	140,000	0	0	138,829	138,828	0	(1)
	Plant and equipment								
	Transport								
	Plant Replacement	311,360	239,000	13,010	(85,370)			0	0
		451,360	379,000	13,010	(85,370)	138,829	138,828	0	(1)

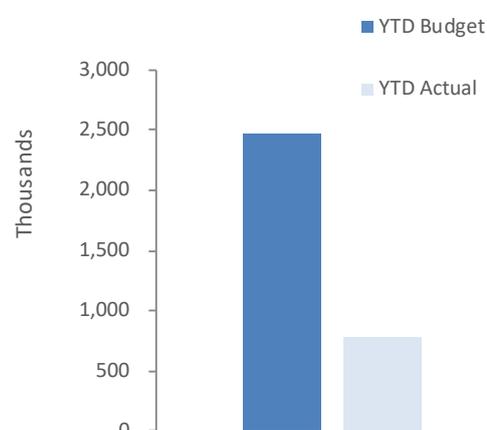


8. Capital Acquisitions

Capital acquisitions	Adopted			YTD Actual Variance
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Land	200,000	50,000	0	(50,000)
Buildings	25,000	25,000	20,455	(4,545)
Furniture and equipment	20,000	20,000	6,250	(13,750)
Plant and equipment	680,000	680,000	13,500	(666,500)
Infrastructure - roads	762,675	530,940	243,069	(287,871)
Infrastructure - parks, gardens, recreation facilities	28,100	28,100	0	(28,100)
Infrastructure - Bridges	750,000	750,000	498,000	(252,000)
Payments for Capital Acquisitions	2,465,775	2,084,040	781,274	(1,302,766)
Total Capital Acquisitions	2,465,775	2,084,040	781,274	(1,302,766)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,324,455	755,364	785,394	30,030
Borrowings	200,000	200,000	0	(200,000)
Other (disposals & C/Fwd)	379,000	364,000	138,828	(225,172)
Cash backed reserves				
Reserves cash backed - Plant Replacement	201,910		0	0
Contribution - operations	360,410	764,676	(142,949)	(907,625)
Capital funding total	2,465,775	2,084,040	781,274	(1,302,766)

SIGNIFICANT ACCOUNTING POLICIES

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.



9. Borrowings

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic services										
Industrial Estate	1	0		200,000		18,665	0	181,335		-2,970
C/Fwd Balance		0	0	200,000	0	18,665	0	181,335	0	-2,970
Total		0	0	200,000	0	18,665	0	181,335	0	(2,970)
Current borrowings		18,665					0			
Non-current borrowings		-18,665					0			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.

10. Cash Reserves

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Leave Reserve	39,423		2	21,000				60,423	39,425
Reserves cash backed - Land & Building	73,703		4	340,023				413,726	73,707
Reserves cash backed - Plant Replaceme	224,737		10	111,645		(201,910)		134,472	224,747
Reserves cash backed -Office Equipment	35,140		1	12,500				47,640	35,141
Reserves cash backed - Fuel Facility	15,001		1	65,000				80,001	15,002
	388,004	0	18	550,168	0	(201,910)	0	736,262	388,022

11. Other Current Liabilities

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 December 2020
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	48,460	0	(16,427)	32,033
- non-operating	13	498,000	154,721	0	652,721
Total unspent grants, contributions and reimbursements		546,460	154,721	(16,427)	684,754
Provisions					
Annual leave		60,004			60,004
Long service leave		11,238			11,238
Total Provisions		71,242	0	0	71,242
Total other current assets		617,702	154,721	(16,427)	755,996
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12. Schedules

Prog	Programme Description	SP	Sub-Programme Description	Type	Type Description	COA	Description	Original Budget	Amended Budget	Variance	YTD Actual
OPERATING EXPENSES											
03	General Purpose Funding	031	Rate Revenue	2	Operating Expenditure	E03100	Other Expenses	\$32,500.00	\$32,500.00	\$0.00	\$13,722.36
						E03101	Valuation Expenses & Title Searches Expenses	\$9,180.00	\$9,180.00	\$0.00	\$464.35
						E03102	Legal Costs Rate Recovery Expenses	\$4,080.00	\$4,080.00	\$0.00	\$0.00
						E03199	Administration Allocated	\$64,300.00	\$64,300.00	\$0.00	\$25,635.36
						E03290	Other Expenses	\$184,110.00	\$184,110.00	\$0.00	\$1,590.74
						E03299	Administration Allocated	\$245.00	\$245.00	\$0.00	\$52.98
								\$294,415.00	\$294,415.00	\$0.00	\$41,465.79
04	Governance	041	Members Of Council	2	Operating Expenditure	E04101	Member's Conference Expenses	\$1,500.00	\$1,500.00	\$0.00	\$81.82
						E04102	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00
						E04103	President's Allowance Expenses	\$8,000.00	\$8,000.00	\$0.00	\$0.00
						E04104	Member's Refreshments & Receptions Expenses	\$6,500.00	\$6,500.00	\$0.00	\$1,983.98
						E04105	Member's Insurance Expenses	\$5,755.00	\$5,755.00	\$0.00	\$5,775.00
						E04106	Member's Subscriptions Expenses	\$15,000.00	\$15,000.00	\$0.00	\$16,153.98
						E04109	Member's Sitting Fees Expenses	\$25,000.00	\$25,000.00	\$0.00	\$0.00
						E04111	Member's Training & Professional Development Expenses	\$12,250.00	\$12,250.00	\$0.00	\$4,183.91
						E04112	Maintenance Council Chambers Expenses	\$3,795.00	\$3,795.00	\$0.00	\$213.32
						E04113	Other Expenses	\$7,550.00	\$7,550.00	\$0.00	\$768.23
						E04114	Public Relations Expenses	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00
						E04198	Depreciation	\$1,080.00	\$1,080.00	\$0.00	\$0.00
						E04199	Administration Allocated	\$33,110.00	\$33,110.00	\$0.00	\$10,258.72
								\$123,040.00	\$123,040.00	\$0.00	\$42,918.96

05	Law, Order & Public Safety	051 Fire Prevention	2	Operating Expenditure	E05100	LGGS - Purchase Plant & Equipment <\$1,200 per item	\$7,200.00	\$7,200.00	\$0.00	\$6,993.64
		051 Fire Prevention	2	Operating Expenditure	E05101	LGGS - Maintenance Plant & Equipment Expenses	\$1,020.00	\$1,020.00	\$0.00	\$541.66
		051 Fire Prevention	2	Operating Expenditure	E05102	LGGS - Maintenance Vehicles/Trailers/Boats Expenses	\$6,855.00	\$6,855.00	\$0.00	\$0.00
		051 Fire Prevention	2	Operating Expenditure	E05103	LGGS - Maintenance Land & Buildings Expenses	\$4,075.00	\$4,075.00	\$0.00	\$1,143.38
		051 Fire Prevention	2	Operating Expenditure	E05104	LGGS - PPE Expenses	\$3,060.00	\$3,060.00	\$0.00	\$0.00
		051 Fire Prevention	2	Operating Expenditure	E05105	LGGS - Utilities Expenses	\$1,250.00	\$1,250.00	\$0.00	\$474.84
		051 Fire Prevention	2	Operating Expenditure	E05106	LGGS - Other Goods & Services Expenses	\$3,060.00	\$3,060.00	\$0.00	\$450.08
		051 Fire Prevention	2	Operating Expenditure	E05107	LGGS - Insurances Expenses	\$15,020.00	\$15,020.00	\$0.00	\$14,550.00
		051 Fire Prevention	2	Operating Expenditure	E05190	Other Expenses	\$9,710.00	\$9,710.00	\$0.00	\$2,502.12
		051 Fire Prevention	2	Operating Expenditure	E05198	Depreciation	\$43,200.00	\$43,200.00	\$0.00	\$0.00
		051 Fire Prevention	2	Operating Expenditure	E05199	Administration Allocated	\$15,210.00	\$15,210.00	\$0.00	\$6,022.06
		052 Animal Control	2	Operating Expenditure	E05200	Ranger Service Expenses	\$8,000.00	\$8,000.00	\$0.00	\$3,421.25
		052 Animal Control	2	Operating Expenditure	E05290	Other Expenses	\$965.00	\$965.00	\$0.00	\$0.00
		052 Animal Control	2	Operating Expenditure	E05299	Administration Allocated	\$1,475.00	\$1,475.00	\$0.00	\$370.85
		053 Other Law, Order & Public Safety	2	Operating Expenditure	E05300	CCTV Maintenance Expenses	\$2,500.00	\$2,500.00	\$0.00	\$1,600.00
		053 Other Law, Order & Public Safety	2	Operating Expenditure	E05398	Depreciation	\$9,480.00	\$9,480.00	\$0.00	\$0.00
		053 Other Law, Order & Public Safety	2	Operating Expenditure	E05399	Administration Allocated	\$1,970.00	\$1,970.00	\$0.00	\$776.25
									\$134,050.00	\$134,050.00
07	Health	074 Preventative Services	2	Operating Expenditure	E07400	Environmental Health Officer Consultant Expenses	\$7,500.00	\$7,500.00	\$0.00	\$1,908.20
		074 Preventative Services	2	Operating Expenditure	E07401	Analytical Expenses	\$450.00	\$450.00	\$0.00	\$180.00
		074 Preventative Services	2	Operating Expenditure	E07490	Other Expenses	\$345.00	\$345.00	\$0.00	\$345.00
		074 Preventative Services	2	Operating Expenditure	E07499	Administration Allocated	\$1,365.00	\$1,365.00	\$0.00	\$529.88
		075 Preventative Services - Pest Control	2	Operating Expenditure	E07599	Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00
		076 Preventative Services - Other	2	Operating Expenditure	E07699	Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00
		077 Other Health	2	Operating Expenditure	E07790	Other Expenses	\$900.00	\$900.00	\$0.00	\$0.00
		077 Other Health	2	Operating Expenditure	E07791	Consulting Room Expenses	\$1,500.00	\$1,500.00	\$0.00	\$404.36
		077 Other Health	2	Operating Expenditure	E07799	Administration Allocated	\$0.00	\$0.00	\$0.00	\$19.93
									\$12,060.00	\$12,060.00
08	Education & Welfare	082 Other Education	2	Operating Expenditure	E08290	Other Expenses	\$855.00	\$855.00	\$0.00	\$50.00
		082 Other Education	2	Operating Expenditure	E08299	Administration Allocated	\$0.00	\$0.00	\$0.00	\$19.43
		084 Aged & Disabled - Senior Citizens	2	Operating Expenditure	E08401	Lighthouse Grant Expenses	\$1,550.00	\$1,550.00	\$0.00	\$1,520.00
		086 Other Welfare	2	Operating Expenditure	E08699	Administration Allocated	\$660.00	\$660.00	\$0.00	\$256.12
							\$3,065.00	\$3,065.00	\$0.00	\$1,845.55

09	Housing	091 Staff Housing	2	Operating Expenditure	E09101	Maintenance Expenses - 13 Dunmall Drive	\$27,265.00	\$27,265.00	\$0.00	\$7,905.35	
		091 Staff Housing	2	Operating Expenditure	E09102	Maintenance Expenses - 19 Humes Way	\$12,365.00	\$12,365.00	\$0.00	\$2,808.85	
		091 Staff Housing	2	Operating Expenditure	E09103	Maintenance Expenses - 14 Down Street	\$9,815.00	\$9,815.00	\$0.00	\$1,329.33	
		091 Staff Housing	2	Operating Expenditure	E09104	Maintenance Expenses - 1 Dowssett Street	\$15,855.00	\$15,855.00	\$0.00	\$7,410.89	
		091 Staff Housing	2	Operating Expenditure	E09106	Maintenance Expenses - 7 Gnowing Street	\$6,110.00	\$6,110.00	\$0.00	\$2,386.86	
		091 Staff Housing	2	Operating Expenditure	E09196	LESS Housing Expenses Allocated	-\$47,235.00	-\$47,235.00	\$0.00	-\$19,454.42	
		091 Staff Housing	2	Operating Expenditure	E09198	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
		091 Staff Housing	2	Operating Expenditure	E09199	Administration Allocated	\$11,735.00	\$11,735.00	\$0.00	\$4,612.43	
		092 Other Housing	2	Operating Expenditure	E09201	Maintenance Expenses - 5 Dunmall Drive	\$11,990.00	\$11,990.00	\$0.00	\$2,987.54	
		092 Other Housing	2	Operating Expenditure	E09202	Interest Charges Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
		092 Other Housing	2	Operating Expenditure	E09298	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
								\$47,900.00	\$47,900.00	\$0.00	\$9,986.83

10	Community Amenities	101 Sanitation - Household Refuse	2	Operating Expenditure	E10101	Domestic Refuse Collection Expenses	\$10,000.00	\$10,000.00	\$0.00	\$6,201.11	
		101 Sanitation - Household Refuse	2	Operating Expenditure	E10102	Recycling Service Expenses	\$6,335.00	\$6,335.00	\$0.00	\$3,255.38	
		101 Sanitation - Household Refuse	2	Operating Expenditure	E10103	Refuse Site Maintenance Expenses	\$25,015.00	\$45,015.00	-\$20,000.00	\$36,104.13	
		101 Sanitation - Household Refuse	2	Operating Expenditure	E10104	Bulk Recycling Expenses	\$3,200.00	\$3,200.00	\$0.00	\$1,554.33	
		101 Sanitation - Household Refuse	2	Operating Expenditure	E10190	Transfer Station Bin Collections Expenses	\$19,440.00	\$19,440.00	\$0.00	\$8,348.56	
		101 Sanitation - Household Refuse	2	Operating Expenditure	E10199	Administration Allocated	\$12,160.00	\$12,160.00	\$0.00	\$4,825.39	
		102 Sanitation - Other	2	Operating Expenditure	E10201	Commercial Refuse Collection Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
		102 Sanitation - Other	2	Operating Expenditure	E10202	Commercial Recycling Expenses	\$200.00	\$200.00	\$0.00	\$0.00	
		102 Sanitation - Other	2	Operating Expenditure	E10203	Street Bin Collection Expenses	\$3,580.00	\$3,580.00	\$0.00	\$2,513.30	
		102 Sanitation - Other	2	Operating Expenditure	E10204	DrumMuster Expenses	\$1,000.00	\$1,000.00	\$0.00	\$446.20	
		102 Sanitation - Other	2	Operating Expenditure	E10298	Depreciation	\$7,870.00	\$7,870.00	\$0.00	\$0.00	
		102 Sanitation - Other	2	Operating Expenditure	E10299	Administration Allocated	\$2,080.00	\$2,080.00	\$0.00	\$813.36	
		103 Sewerage	2	Operating Expenditure	E10390	Other Expenses	\$510.00	\$510.00	\$0.00	\$0.00	
		103 Sewerage	2	Operating Expenditure	E10399	Administration Allocated	\$0.00	\$0.00	\$0.00	\$9.72	
		104 Urban Stormwater Drainage	2	Operating Expenditure	E10490	Other Expenses	\$2,580.00	\$2,580.00	\$0.00	\$0.00	
		104 Urban Stormwater Drainage	2	Operating Expenditure	E10499	Administration Allocated	\$0.00	\$0.00	\$0.00	\$58.30	
		105 Protection Of Environment	2	Operating Expenditure	E10501	Abandoned Vehicles Expenses	\$1,525.00	\$1,525.00	\$0.00	\$0.00	
		105 Protection Of Environment	2	Operating Expenditure	E10590	Other Expenses	\$2,550.00	\$2,550.00	\$0.00	\$0.00	
		105 Protection Of Environment	2	Operating Expenditure	E10599	Administration Allocated	\$1,140.00	\$1,140.00	\$0.00	\$447.78	
		106 Town Planning & Regional Development	2	Operating Expenditure	E10601	Town Planning Consultant Expenses	\$13,520.00	\$13,520.00	\$0.00	\$8,465.51	
		106 Town Planning & Regional Development	2	Operating Expenditure	E10602	Town Planning Advertising Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
		106 Town Planning & Regional Development	2	Operating Expenditure	E10699	Administration Allocated	\$2,220.00	\$2,220.00	\$0.00	\$868.12	
		107 Other Community Amenities	2	Operating Expenditure	E10701	Public Conveniences Expenses - Watts Street	\$22,750.00	\$22,750.00	\$0.00	\$12,802.89	
						E10702	Public Conveniences Expenses - Pumphreys	\$10,955.00	\$10,955.00	\$0.00	\$5,799.36
		107 Other Community Amenities	2	Operating Expenditure		Bridge & Codjatatine					
		107 Other Community Amenities	2	Operating Expenditure	E10705	Cemetery Maintenance	\$2,685.00	\$6,685.00	-\$4,000.00	\$4,418.70	
		107 Other Community Amenities	2	Operating Expenditure	E10790	Other Expenses	\$510.00	\$510.00	\$0.00	\$0.00	
		107 Other Community Amenities	2	Operating Expenditure	E10798	Depreciation	\$3,120.00	\$3,120.00	\$0.00	\$0.00	
107 Other Community Amenities	2	Operating Expenditure	E10799	Administration Allocated	\$6,575.00	\$6,575.00	\$0.00	\$2,584.92			
						\$161,520.00	\$185,520.00	-\$24,000.00	\$99,517.06		

11	Recreation & Culture	111 Public Halls & Civic Centres	2	Operating Expenditure	E11101	Wandering Community Centre	\$55,955.00	\$55,955.00	\$0.00	\$11,598.49		
		111 Public Halls & Civic Centres	2	Operating Expenditure	E11198	Depreciation	\$9,600.00	\$9,600.00	\$0.00	\$0.00		
		111 Public Halls & Civic Centres	2	Operating Expenditure	E11199	Administration Allocated	\$6,665.00	\$6,665.00	\$0.00	\$3,204.98		
		113 Other Recreation & Sport	2	Operating Expenditure	E11300	Public Parks, Gardens & Reserves Expenses	\$60,925.00	\$63,425.00	-\$2,500.00	\$38,220.83		
		113 Other Recreation & Sport	2	Operating Expenditure	E11301	Community Centre Oval Expenses	\$31,330.00	\$31,330.00	\$0.00	\$12,824.50		
		113 Other Recreation & Sport	2	Operating Expenditure	E11302	Cheetaning Street Oval Expenses	\$3,305.00	\$3,305.00	\$0.00	\$1,173.82		
		113 Other Recreation & Sport	2	Operating Expenditure	E11303	Wandering Tennis Courts Expenses	\$2,215.00	\$2,215.00	\$0.00	\$1,774.80		
		Other Recreation & Sport			E11304	Pumphreys Bridge Tennis Courts Expenses	\$200.00	\$200.00	\$0.00	\$0.00		
		113 Other Recreation & Sport	2	Operating Expenditure	E11305	Bowling Green Expenses	\$2,320.00	\$2,320.00	\$0.00	\$1,200.00		
		113 Other Recreation & Sport	2	Operating Expenditure	E11306	Playgrounds Expenses	\$6,055.00	\$9,055.00	-\$3,000.00	\$3,941.66		
		113 Other Recreation & Sport	2	Operating Expenditure	E11307	Skate Park Expenses	\$1,060.00	\$1,060.00	\$0.00	\$300.00		
		113 Other Recreation & Sport	2	Operating Expenditure	E11398	Depreciation	\$34,860.00	\$34,860.00	\$0.00	\$0.00		
		113 Other Recreation & Sport	2	Operating Expenditure	E11399	Administration Allocated	\$23,380.00	\$23,380.00	\$0.00	\$9,170.32		
		114 Television And Rebroadcasting	2	Operating Expenditure	E11498	Depreciation	\$720.00	\$720.00	\$0.00	\$0.00		
		115 Libraries	2	Operating Expenditure	E11500	Library Council Contribution Expenses	\$0.00	\$0.00	\$0.00	\$0.00		
		115 Libraries	2	Operating Expenditure	E11590	Other Expenses	\$2,960.00	\$2,960.00	\$0.00	\$150.00		
		116 Other Culture	2	Operating Expenditure	E11601	Community Events Expenses	\$0.00	\$0.00	\$0.00	\$0.00		
		116 Other Culture	2	Operating Expenditure	E11698	Depreciation	\$2,460.00	\$2,460.00	\$0.00	\$0.00		
		116 Other Culture	2	Operating Expenditure	E11699	Administration Allocated	\$1,010.00	\$1,010.00	\$0.00	\$392.98		
									\$245,020.00	\$250,520.00	-\$5,500.00	\$83,952.38
12	Transport	122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12200	Rural Road Expenses	\$597,270.00	\$597,270.00	\$0.00	\$339,909.69		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12201	Town Street Expenses	\$56,835.00	\$62,435.00	-\$5,600.00	\$38,151.46		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12203	Drainage/Spraying Expenses	\$85,480.00	\$48,480.00	\$37,000.00	\$0.00		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12204	Footpath Expenses	\$920.00	\$920.00	\$0.00	\$248.06		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12207	Street Lighting Expenses	\$8,670.00	\$8,670.00	\$0.00	\$3,345.32		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12208	Road & Street Signs Expenses	\$7,575.00	\$7,575.00	\$0.00	\$4,339.15		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12211	RAMM Expenses	\$8,500.00	\$8,500.00	\$0.00	\$5,893.63		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12215	Bridge Expenses	\$20,875.00	\$20,875.00	\$0.00	\$15,148.28		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12299	Administration Allocated	\$238,880.00	\$238,880.00	\$0.00	\$102,308.31		
		122 Streets, Roads, Bridges & Depot Maint	2	Operating Expenditure	E12298	Depreciation	\$818,240.00	\$818,240.00	\$0.00	\$0.00		
		123 Road Plant Purchases	2	Operating Expenditure	E12397	Loss on Asset Disposal	\$85,370.00	\$85,370.00	\$0.00	\$0.00		
									\$1,928,615.00	\$1,897,215.00	\$31,400.00	\$509,343.90

13	Economic Services	131	Rural Services	2	Operating Expenditure	E13102	Feral Pigs Expenses	\$0.00	\$0.00	\$0.00	\$0.00
		131	Rural Services	2	Operating Expenditure	E13103	Vermin & Pest Control Expenses	\$1,545.00	\$1,545.00	\$0.00	\$0.00
		132	Tourism & Area Promotion	2	Operating Expenditure	E13200	Caravan Park Expenses	\$35,295.00	\$35,295.00	\$0.00	\$15,673.50
		132	Tourism & Area Promotion	2	Operating Expenditure	E13202	Area Promotion Expenses	\$20,000.00	\$20,000.00	\$0.00	\$15,131.36
		132	Tourism & Area Promotion	2	Operating Expenditure	E13203	Vintage Machinery Shed Expenses	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
		132	Tourism & Area Promotion	2	Operating Expenditure	E13298	Depreciation	\$10,140.00	\$10,140.00	\$0.00	\$0.00
		132	Tourism & Area Promotion	2	Operating Expenditure	E13299	Administration Allocated	\$10,425.00	\$10,425.00	\$0.00	\$4,160.41
		133	Building Control	2	Operating Expenditure	E13300	Building Surveyor Consultant Expenses	\$5,100.00	\$5,100.00	\$0.00	\$574.91
		133	Building Control	2	Operating Expenditure	E13390	Other Expenses	\$350.00	\$350.00	\$0.00	\$350.00
		133	Building Control	2	Operating Expenditure	E13399	Administration Allocated	\$895.00	\$895.00	\$0.00	\$355.91
		134	Community Resource Centre	2	Operating Expenditure	E13401	CRC - Salaries Expenses	\$70,520.00	\$70,520.00	\$0.00	\$35,282.28
		134	Community Resource Centre	2	Operating Expenditure	E13402	CRC - Superannuation Expenses	\$9,420.00	\$9,420.00	\$0.00	\$6,386.41
		134	Community Resource Centre	2	Operating Expenditure	E13403	CRC - Consultants Expenses	\$2,000.00	\$2,000.00	\$0.00	\$1,990.00
		134	Community Resource Centre	2	Operating Expenditure	E13404	CRC - Insurance Expenses	\$3,100.00	\$3,100.00	\$0.00	\$1,700.00
		134	Community Resource Centre	2	Operating Expenditure	E13405	CRC - Utilities Expenses	\$6,390.00	\$6,390.00	\$0.00	\$2,710.46
		134	Community Resource Centre	2	Operating Expenditure	E13406	CRC - Community Events & Programs Expenses	\$45,060.00	\$45,060.00	\$0.00	\$9,640.97
		134	Community Resource Centre	2	Operating Expenditure	E13407	CRC - Printing & Stationery Expenses	\$2,500.00	\$2,500.00	\$0.00	\$1,374.37
		134	Community Resource Centre	2	Operating Expenditure	E13408	CRC - Postage & Freight Expenses	\$250.00	\$250.00	\$0.00	\$0.00
		134	Community Resource Centre	2	Operating Expenditure	E13410	CRC - Community Sponsorship Expenses	\$2,000.00	\$2,000.00	\$0.00	\$912.68
		134	Community Resource Centre	2	Operating Expenditure	E13411	CRC - Building Expenses	\$35,950.00	\$35,950.00	\$0.00	\$7,282.87
		134	Community Resource Centre	2	Operating Expenditure	E13412	CRC - Wandering Echo Expenses	\$1,530.00	\$1,530.00	\$0.00	\$0.00
		134	Community Resource Centre	2	Operating Expenditure	E13413	CRC - Library Expenses	\$12,500.00	\$12,500.00	\$0.00	\$333.20
		134	Community Resource Centre	2	Operating Expenditure	E13414	CRC - DOT Licensing Expenses	\$1,600.00	\$1,600.00	\$0.00	\$1,045.18
		134	Community Resource Centre	2	Operating Expenditure	E13416	CRC - Furniture & Equipment Expenses	\$1,500.00	\$1,500.00	\$0.00	\$0.00
		134	Community Resource Centre	2	Operating Expenditure	E13417	CRC - Marketing & Promotion Expenses	\$4,000.00	\$4,000.00	\$0.00	\$0.00
		134	Community Resource Centre	2	Operating Expenditure	E13418	CRC - Staff Training & Professional Development Expenses	\$2,500.00	\$2,500.00	\$0.00	\$1,557.21
		134	Community Resource Centre	2	Operating Expenditure	E13419	CRC - Computer Expenses	\$5,500.00	\$5,500.00	\$0.00	\$3,529.38
		134	Community Resource Centre	2	Operating Expenditure	E13420	CRC - Trainee Expenses	\$24,640.00	\$31,640.00	-\$7,000.00	\$29,868.05
		134	Community Resource Centre	2	Operating Expenditure	E13490	CRC - Cafe Expenses	\$5,500.00	\$5,500.00	\$0.00	\$4,002.67
		134	Community Resource Centre	2	Operating Expenditure	E13498	CRC - Depreciation	\$4,440.00	\$4,440.00	\$0.00	\$0.00
		134	Community Resource Centre	2	Operating Expenditure	E13499	CRC - Administration Allocated	\$38,580.00	\$38,580.00	\$0.00	\$14,657.62
		135	Other Economic Services	2	Operating Expenditure	E13501	Postal Agency Expenses	\$4,080.00	\$4,080.00	\$0.00	\$1,756.23
135	Other Economic Services	2	Operating Expenditure	E13504	Purchase of Newspapers Expenses	\$800.00	\$800.00	\$0.00	\$117.00		
135	Other Economic Services	2	Operating Expenditure	E13584	Standpipes - Operating Expenses	\$7,625.00	\$7,625.00	\$0.00	\$1,311.45		
135	Other Economic Services	2	Operating Expenditure	E13590	Other Expenses	\$2,970.00	\$2,970.00	\$0.00	\$0.00		
135	Other Economic Services	2	Operating Expenditure	E13599	Administration Allocated	\$2,545.00	\$2,545.00	\$0.00	\$995.26		

	136	Fuel Facility	2	Operating Expenditure	E13601	Fuel Purchases - ULP	\$151,980.00	\$151,980.00	\$0.00	\$53,329.59
	136	Fuel Facility	2	Operating Expenditure	E13602	Fuel Purchases - Diesel	\$239,700.00	\$239,700.00	\$0.00	\$86,974.02
	136	Fuel Facility	2	Operating Expenditure	E13610	Fuel Facility Expenses	\$13,705.00	\$13,705.00	\$0.00	\$12,038.73
	136	Fuel Facility	2	Operating Expenditure	E13690	Other Expenses	\$6,700.00	\$6,700.00	\$0.00	\$1,709.04
	136	Fuel Facility	2	Operating Expenditure	E13698	Depreciation	\$10,080.00	\$10,080.00	\$0.00	\$0.00
	136	Fuel Facility	2	Operating Expenditure	E13699	Administration Allocated	\$79,390.00	\$79,390.00	\$0.00	\$29,727.38
							\$883,805.00	\$890,805.00	-\$7,000.00	\$347,478.14
14		Other Property & Services			E14100	Private Works Expenses	\$12,105.00	\$12,105.00	\$0.00	\$3,276.20
	141	Private Works	2	Operating Expenditure	E14199	Administration Allocated	\$1,990.00	\$1,990.00	\$0.00	\$776.25
	142	Public Works Overheads	2	Operating Expenditure	E14200	Works - Administration Expenses	\$169,770.00	\$169,770.00	\$0.00	\$81,898.50
	142	Public Works Overheads	2	Operating Expenditure	E14201	Works - Superannuation Expenses	\$75,225.00	\$75,225.00	\$0.00	\$38,092.01
	142	Public Works Overheads	2	Operating Expenditure	E14202	Works - Leave Expenses	\$47,915.00	\$47,915.00	\$0.00	\$25,229.15
	142	Public Works Overheads	2	Operating Expenditure	E14203	Works - Health, Safety & Training Expenses	\$23,000.00	\$23,000.00	\$0.00	\$14,826.17
	142	Public Works Overheads	2	Operating Expenditure	E14204	Works - PPE Expenses	\$5,500.00	\$6,250.00	-\$750.00	\$6,150.81
	142	Public Works Overheads	2	Operating Expenditure	E14205	Tools & Consumables Expenses	\$5,000.00	\$5,000.00	\$0.00	\$2,888.02
	142	Public Works Overheads	2	Operating Expenditure	E14206	Works - Insurance Expenses	\$22,500.00	\$22,500.00	\$0.00	\$22,327.25
	142	Public Works Overheads	2	Operating Expenditure	E14210	Workers Compensation Expenses	\$33,800.00	\$33,800.00	\$0.00	\$4,432.11
	142	Public Works Overheads	2	Operating Expenditure	E14290	Other Expenses	\$4,000.00	\$4,000.00	\$0.00	\$77.18
	142	Public Works Overheads	2	Operating Expenditure	E14294	LESS PWO Allocated	-\$468,035.00	-\$468,035.00	\$0.00	-\$209,096.71
	142	Public Works Overheads	2	Operating Expenditure	E14295	Housing Allocated	\$31,580.00	\$31,580.00	\$0.00	\$8,740.22
	142	Public Works Overheads	2	Operating Expenditure	E14299	Administration Allocated	\$83,545.00	\$83,545.00	\$0.00	\$32,617.25
		Public Works Overheads			R14210	Workers Compensation Reimbursements Income	-\$33,800.00	-\$33,800.00	\$0.00	-\$2,003.55
	143	Plant Operation Costs	2	Operating Expenditure	E14301	Plant - Insurance Expenses	\$14,000.00	\$14,000.00	\$0.00	\$11,960.85
	143	Plant Operation Costs	2	Operating Expenditure	E14302	Plant - Fuel & Oils Expenses	\$74,930.00	\$74,930.00	\$0.00	\$40,751.87
	143	Plant Operation Costs	2	Operating Expenditure	E14303	Plant - Tyres Expenses	\$10,000.00	\$10,000.00	\$0.00	\$3,457.54
	143	Plant Operation Costs	2	Operating Expenditure	E14304	Plant - Parts & Repairs Expenses	\$92,485.00	\$92,485.00	\$0.00	\$39,007.49
	143	Plant Operation Costs	2	Operating Expenditure	E14305	Plant - Internal Repair Wages Expenses	\$30,450.00	\$30,450.00	\$0.00	\$8,110.01
	143	Plant Operation Costs	2	Operating Expenditure	E14306	Plant - Licences Expenses	\$5,000.00	\$5,000.00	\$0.00	\$3,974.18
	143	Plant Operation Costs	2	Operating Expenditure	E14308	LESS Plant Operation Costs allocated	-\$257,285.00	-\$257,285.00	\$0.00	-\$128,680.00
	143	Plant Operation Costs	2	Operating Expenditure	E14309	Depot Expenses	\$14,910.00	\$14,910.00	\$0.00	\$16,955.02
	143	Plant Operation Costs	2	Operating Expenditure	E14307	Depreciation	\$89,000.00	\$89,000.00	\$0.00	\$0.00
		Plant Operation Costs			E14310	LESS Plant Depreciation Allocated	-\$89,000.00	-\$89,000.00	\$0.00	-\$46,737.50
	143	Plant Operation Costs	2	Operating Expenditure	E14399	Administration Allocated	\$37,950.00	\$37,950.00	\$0.00	\$17,238.99

145	Administration	2	Operating Expenditure	E14500	Admin - Salaries Expenses	\$397,185.00	\$397,185.00	\$0.00	\$150,277.87
145	Administration	2	Operating Expenditure	E14501	Admin - Superannuation Expenses	\$50,235.00	\$50,235.00	\$0.00	\$16,336.17
145	Administration	2	Operating Expenditure	E14502	Admin - FBT Expenses	\$10,200.00	\$10,200.00	\$0.00	\$3,026.00
145	Administration	2	Operating Expenditure	E14503	Admin - Staff Training & Professional	\$10,200.00	\$10,200.00	\$0.00	\$3,270.81
145	Administration	2	Operating Expenditure	E14504	Admin - Staff Uniforms Expenses	\$3,570.00	\$3,570.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14505	Admin - Conference Expenses	\$750.00	\$750.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14506	Admin - Building Expenses	\$20,630.00	\$22,130.00	-\$1,500.00	\$6,567.06
145	Administration	2	Operating Expenditure	E14507	Admin - Utilities Expenses	\$7,890.00	\$7,890.00	\$0.00	\$3,244.46
145	Administration	2	Operating Expenditure	E14508	Admin - Insurance Expenses	\$37,000.00	\$37,000.00	\$0.00	\$25,020.96
145	Administration	2	Operating Expenditure	E14509	Admin - Vehicle Running Expenses	\$0.00	\$0.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14510	Admin - Office Equipment Expenses	\$2,000.00	\$2,000.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14511	Admin - Computer Expenses	\$45,000.00	\$45,000.00	\$0.00	\$32,575.46
145	Administration	2	Operating Expenditure	E14512	Admin - Audit Expenses	\$15,000.00	\$15,000.00	\$0.00	\$6,775.26
145	Administration	2	Operating Expenditure	E14513	Admin - Bank Expenses	\$1,530.00	\$1,530.00	\$0.00	\$2,374.00
145	Administration	2	Operating Expenditure	E14514	Admin - Legal Expenses	\$2,500.00	\$8,250.00	-\$5,750.00	\$7,500.00
145	Administration	2	Operating Expenditure	E14515	Admin - Consultants Expenses	\$35,000.00	\$35,000.00	\$0.00	\$14,863.27
145	Administration	2	Operating Expenditure	E14516	Admin - Advertising Expenses	\$750.00	\$750.00	\$0.00	\$200.00
145	Administration	2	Operating Expenditure	E14517	Admin - Printing, Stationery & Postage	\$6,415.00	\$6,415.00	\$0.00	\$3,488.32
145	Administration	2	Operating Expenditure	E14519	Admin - Overdraft Facility Expenses	\$0.00	\$0.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14521	Admin - Resource Sharing Expenses	\$0.00	\$0.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14590	Other Expenses	\$14,100.00	\$14,100.00	\$0.00	\$4,885.73
145	Administration	2	Operating Expenditure	E14591	Housing Allocated	\$32,295.00	\$32,295.00	\$0.00	\$10,714.20
145	Administration	2	Operating Expenditure	E14594	LESS Admin Costs allocated	-\$708,400.00	-\$708,400.00	\$0.00	-\$273,767.26
145	Administration	2	Operating Expenditure	E14597	Loss on Asset Disposal	\$0.00	\$0.00	\$0.00	\$0.00
145	Administration	2	Operating Expenditure	E14598	Depreciation	\$37,880.00	\$37,880.00	\$0.00	\$0.00
146	Salaries & Wages	2	Operating Expenditure	E14600	Gross Salaries & Wages Expenses	\$1,213,090.00	\$1,213,090.00	\$0.00	\$597,657.33
146	Salaries & Wages	2	Operating Expenditure	E14601	LESS Salaries & Wages Allocated	-\$1,213,090.00	-\$1,213,090.00	\$0.00	-\$597,657.33
147	Unclassified	2	Operating Expenditure	E14790	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
						\$58,265.00	\$66,265.00	-\$8,000.00	\$13,621.62

OPERATING REVENUES

03	General Purpose Funding	031	Rate Revenue	3	Operating Income	R03104	Ex-Gratia Rates	-\$3,200.00	-\$3,200.00	\$0.00	\$0.00
		031	Rate Revenue	3	Operating Income	R03105	Penalty Interest - Rates	-\$5,100.00	-\$5,100.00	\$0.00	-\$3,150.35
		031	Rate Revenue	3	Operating Income	R03106	Rates Written-off	\$0.00	\$0.00	\$0.00	\$41.97
		031	Rate Revenue	3	Operating Income	R03108	Instalment Interest	-\$3,570.00	-\$3,570.00	\$0.00	-\$2,513.27
		031	Rate Revenue	3	Operating Income	R03109	Instalment Administration Fee	-\$3,060.00	-\$3,060.00	\$0.00	-\$1,670.00
		031	Rate Revenue	3	Operating Income	R03111	Legal Fees Rate Recovery Income	-\$4,080.00	-\$4,080.00	\$0.00	\$0.00
		032	Other General Purpose Funding	3	Operating Income	R03201	Grants Commission - General	-\$318,880.00	-\$318,880.00	\$0.00	-\$71,219.50
		032	Other General Purpose Funding	3	Operating Income	R03202	Grants Commission - Roads	-\$262,710.00	-\$262,710.00	\$0.00	-\$55,067.00
			Other General Purpose Funding			R03206	Other Grants Income	-\$182,610.00	-\$182,610.00	\$0.00	\$0.00
		032	Other General Purpose Funding	3	Operating Income	R03250	Interest Income - Municipal	-\$4,590.00	-\$4,590.00	\$0.00	-\$2,151.12
		032	Other General Purpose Funding	3	Operating Income	R03251	Interest Income - Reserve Funds	-\$2,550.00	-\$2,550.00	\$0.00	\$0.00
		032	Other General Purpose Funding	3	Operating Income	R03252	Interest Income - Short Term Investments	\$0.00	\$0.00	\$0.00	\$0.00
								-\$790,350.00	-\$790,350.00	\$0.00	-\$135,729.27
04	Governance	041	Members Of Council	3	Operating Income	R04190	Member's Other Income	-\$500.00	-\$500.00	\$0.00	\$0.00
								-\$500.00	-\$500.00	\$0.00	\$0.00
05	Law, Order & Public Safety	051	Fire Prevention	3	Operating Income	R05100	LGGS Grant Income (ESL)	-\$41,540.00	-\$41,540.00	\$0.00	-\$20,770.00
		051	Fire Prevention	3	Operating Income	R05101	LGGS Administration Fee Income	\$0.00	\$0.00	\$0.00	\$0.00
		051	Fire Prevention	3	Operating Income	R05102	Fines & Penalties Income	-\$250.00	-\$250.00	\$0.00	-\$1,000.00
		052	Animal Control	3	Operating Income	R05201	Fines & Penalties Income	-\$100.00	-\$100.00	\$0.00	\$0.00
		052	Animal Control	3	Operating Income	R05202	Dog Registration Fees	-\$700.00	-\$1,300.00	\$600.00	-\$1,477.50
		052	Animal Control	3	Operating Income	R05203	Cat Registration Fees	-\$60.00	-\$60.00	\$0.00	\$0.00
								-\$42,650.00	-\$43,250.00	\$600.00	-\$23,247.50
07	Health	Preventative Services - Administration &				R07490	Other Income	-\$450.00	-\$1,950.00	\$1,500.00	-\$1,019.08
		074	Inspection	3	Operating Income						
			Other Health			R07791	Consulting Room Income	-\$1,500.00	-\$1,500.00	\$0.00	-\$600.00
	077	Other Health	3	Operating Income	R07701	Other Income	-\$500.00	-\$500.00	\$0.00	-\$1,487.98	
								-\$2,450.00	-\$3,950.00	\$1,500.00	-\$3,107.06
08	Education & Welfare	084	Aged & Disabled - Senior Citizens	3	Operating Income	G08410	Age Friendly & Lighthouse Grant	-\$1,520.00	-\$1,520.00	\$0.00	\$0.00
								-\$1,520.00	-\$1,520.00	\$0.00	\$0.00

09	Housing	091 Staff Housing	3	Operating Income	R09122	Rental Income - 19 Humes Way	-\$3,900.00	-\$3,900.00	\$0.00	-\$1,950.00
		091 Staff Housing	3	Operating Income	R09124	Rental Income - 1 Dowsett Street	-\$5,200.00	-\$5,200.00	\$0.00	-\$2,000.00
		091 Staff Housing	3	Operating Income	R09126	Rental Income - 7 Gnowing St	-\$7,800.00	-\$7,800.00	\$0.00	-\$3,600.00
		092 Other Housing	3	Operating Income	R09127	Rental Income - 5 Dunmall Drive	-\$28,600.00	-\$28,600.00	\$0.00	-\$13,514.27
							-\$45,500.00	-\$45,500.00	\$0.00	-\$21,064.27
10	Community Amenities	101 Sanitation - Household Refuse	3	Operating Income	R10101	Domestic Refuse Rates	-\$32,640.00	-\$32,640.00	\$0.00	-\$32,463.10
		101 Sanitation - Household Refuse	3	Operating Income	R10102	Domestic Refuse - Season Pass	-\$3,000.00	-\$3,000.00	\$0.00	-\$1,440.00
		101 Sanitation - Household Refuse	3	Operating Income	R10190	Household waste Income	-\$100.00	-\$100.00	\$0.00	\$0.00
		102 Sanitation - Other	3	Operating Income	R10201	Commercial Refuse Collection Rates	-\$3,000.00	-\$3,000.00	\$0.00	-\$2,223.50
		102 Sanitation - Other	3	Operating Income	R10204	Drum Muster Income	-\$1,530.00	-\$1,530.00	\$0.00	\$0.00
		102 Sanitation - Other	3	Operating Income	R10290	Commercial Waste Income	-\$2,500.00	-\$2,500.00	\$0.00	-\$1,670.60
		103 Sewerage	3	Operating Income	R10390	Other Income	-\$1,020.00	-\$1,020.00	\$0.00	\$0.00
		106 Town Planning & Regional Development	3	Operating Income	R10601	Town Planning Fees Income	-\$3,500.00	-\$3,500.00	\$0.00	-\$1,091.65
		107 Other Community Amenities	3	Operating Income	R10705	Cemetery Income	-\$1,530.00	-\$1,530.00	\$0.00	-\$1,245.45
							-\$48,820.00	-\$48,820.00	\$0.00	-\$40,134.30
11	Recreation & Culture	111 Public Halls & Civic Centres	3	Operating Income	R11101	Community Centre Income	-\$300.00	-\$300.00	\$0.00	-\$95.00
		113 Other Recreation & Sport	3	Operating Income	R11390	Other Income	-\$920.00	-\$920.00	\$0.00	-\$825.00
		116 Other Culture	3	Operating Income	R11690	Other Income	-\$150.00	-\$150.00	\$0.00	-\$239.83
							-\$1,370.00	-\$1,370.00	\$0.00	-\$1,159.83
12	Transport	122 Streets, Roads, Bridges & Depot Maint	3	Operating Income	R12204	Grant Income - MRWA Direct	-\$56,600.00	-\$56,600.00	\$0.00	-\$56,275.00
		122 Streets, Roads, Bridges & Depot Maint	3	Operating Income	R12290	Other Income	-\$250.00	-\$250.00	\$0.00	-\$200.00
		123 Road Plant Purchases	3	Operating Income	R12397	Profit on Asset Disposal	-\$13,010.00	-\$13,010.00	\$0.00	\$0.00
							-\$69,860.00	-\$69,860.00	\$0.00	-\$56,475.00

13	Economic Services	131 Rural Services	3	Operating Income	R13102 Feral Pigs Funding Income	\$0.00	\$0.00	\$0.00	\$0.00
		132 Tourism & Area Promotion	3	Operating Income	R13200 Caravan Park Income	-\$10,200.00	-\$10,200.00	\$0.00	-\$6,605.90
		133 Building Control	3	Operating Income	R13301 Building License Fees Income	-\$2,550.00	-\$2,550.00	\$0.00	-\$1,454.56
		133 Building Control	3	Operating Income	R13302 BSL Commission Income	-\$50.00	-\$50.00	\$0.00	-\$118.75
		133 Building Control	3	Operating Income	R13303 BCITF Commission Income	\$0.00	\$0.00	\$0.00	\$0.00
		133 Building Control	3	Operating Income	R13390 Other Income	-\$1,000.00	-\$1,000.00	\$0.00	\$0.00
		134 Community Resource Centre	3	Operating Income	R13401 CRC - Centrelink Income	-\$5,200.00	-\$5,200.00	\$0.00	-\$5,218.82
		134 Community Resource Centre	3	Operating Income	R13402 CRC - Copying & Other Income	-\$510.00	-\$510.00	\$0.00	-\$189.82
		134 Community Resource Centre	3	Operating Income	R13403 CRC - Community Events & Programs Income	-\$20,000.00	-\$20,000.00	\$0.00	-\$1,739.49
		134 Community Resource Centre	3	Operating Income	R13410 CRC - Community Programs Grant Income	-\$13,000.00	-\$13,000.00	\$0.00	\$0.00
		134 Community Resource Centre	3	Operating Income	R13412 CRC - Wandering Echo Income	-\$3,570.00	-\$3,570.00	\$0.00	-\$615.36
		134 Community Resource Centre	3	Operating Income	R13414 CRC - DOT Licensing Commission Income	-\$5,100.00	-\$5,100.00	\$0.00	-\$2,590.05
		134 Community Resource Centre	3	Operating Income	R13420 CRC - Trainee Grants	-\$45,970.00	-\$45,970.00	\$0.00	-\$29,725.89
		134 Community Resource Centre	3	Operating Income	R13424 CRC - Photo Booth Income	\$0.00	\$0.00	\$0.00	\$0.00
		134 Community Resource Centre	3	Operating Income	R13430 CRC - Operating Grants Income	-\$99,550.00	-\$99,550.00	\$0.00	-\$79,658.55
		134 Community Resource Centre	3	Operating Income	R13450 CRC - Cafe Income	-\$6,600.00	-\$6,600.00	\$0.00	-\$3,689.93
		134 Community Resource Centre	3	Operating Income	R13490 CRC - Insurance Reimbursement Income	\$0.00	\$0.00	\$0.00	\$0.00
		135 Other Economic Services	3	Operating Income	R13501 Post Office Commission Income	-\$35,700.00	-\$35,700.00	\$0.00	-\$11,599.20
		135 Other Economic Services	3	Operating Income	R13502 Post Office Income	-\$4,080.00	-\$4,080.00	\$0.00	-\$1,340.71
		135 Other Economic Services	3	Operating Income	R13503 Telstra Exchange Lease Income	-\$2,450.00	-\$2,450.00	\$0.00	\$0.00
		135 Other Economic Services	3	Operating Income	R13504 Sale of Newspapers Income	-\$1,020.00	-\$1,020.00	\$0.00	-\$1,052.49
		135 Other Economic Services	3	Operating Income	R13505 NBN Deed Access Income	\$0.00	\$0.00	\$0.00	\$0.00
		135 Other Economic Services	3	Operating Income	R13586 Sale of Water - Standpipes Income	-\$5,500.00	-\$5,500.00	\$0.00	-\$1,153.68
		135 Other Economic Services	3	Operating Income	R13590 Other Income	-\$200.00	-\$200.00	\$0.00	\$0.00
		136 Fuel Facility	3	Operating Income	R13601 Fuel Sales - ULP Income	-\$243,575.00	-\$243,575.00	\$0.00	-\$61,936.28
		136 Fuel Facility	3	Operating Income	R13602 Fuel Sales - Diesel Income	-\$348,840.00	-\$348,840.00	\$0.00	-\$109,503.17
								-\$854,665.00	-\$854,665.00
14	Other Property & Services				R14100 Private Works Income	-\$14,255.00	-\$22,255.00	\$8,000.00	-\$18,177.00
		141 Private Works	3	Operating Income					
		143 Plant Operation Costs	3	Operating Income	R14301 Diesel Fuel Rebate Income	-\$20,400.00	-\$20,400.00	\$0.00	-\$11,995.38
		143 Plant Operation Costs	3	Operating Income	R14302 Motor Vehicle Policy discount Income	-\$2,040.00	-\$2,040.00	\$0.00	-\$2,728.54
		143 Plant Operation Costs	3	Operating Income	R14303 Insurance Reimbursement Income	\$0.00	\$0.00	\$0.00	\$0.00
		143 Plant Operation Costs	3	Operating Income	R14304 Profit on Asset Disposal	\$0.00	\$0.00	\$0.00	\$0.00
		145 Administration	3	Operating Income	R14500 Admin - Fees & Charges Income	-\$2,500.00	-\$2,500.00	\$0.00	-\$14.91
		145 Administration	3	Operating Income	R14590 Admin - Other Income	-\$19,230.00	-\$19,230.00	\$0.00	-\$4,400.54
						-\$58,425.00	-\$66,425.00	\$8,000.00	-\$37,316.37

13. Plant Replacement

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/Kms Jun 2019	Cost excluding GST	
								2020/2021 Amended Budget	2020/2021 Original Budget
GRADERS									
PG1	WD 920	CAT 12M Grader	2012	10	7	2022	5,141hrs		
		<i>LESS: Trade-in</i>							
PG2	WD 300	CAT 120M Grader	2008	10	11	2018	9,154hrs	\$357,480	\$345,000
		<i>LESS: Trade-in</i>						-\$90,000	-\$70,000
TRUCKS									
PT1	WD 458	Isuzu Giga Prime Mover	2010	8	9	2018	192,809km		
		<i>LESS: Trade-in</i>							
PT2	WD 422	Isuzu Tandem Axle Truck	2007	8	12	2015	125,258km	\$172,690	\$170,000
		<i>LESS: Trade-in</i>						-\$55,770	-\$55,000
PT3	WD 6	Isuzu Crew Cab truck	2016	10	3	2026	63,495km		
		<i>LESS: Trade-in</i>							
PT4	WD.440	Isuzu NLR 45-150 Tipper	2020	10	0	2030			
		<i>LESS: Trade-in</i>							
PST	WD1142	Howard Porter Side Tipper	2010	15	9	2025			
		<i>LESS: Trade-in</i>							
PLL	WD1169	Low Loader, Make - Boomarang	1983	20	26	2003			
		<i>LESS: Trade-in</i>							
LOADS and TRACTORS									
PL1	WD 1827	CAT 924G Loader	2007	10	12	2017	7,264hrs		
		<i>LESS: Trade-in</i>							
PL2	WD.1827	Case 721G Loader	2020	10	0	2030			
		<i>LESS: Trade-in</i>							
PTRA	WD 229	John Deere 6515 Tractor	2009	15	10	2024	2,012hrs		
		<i>LESS: Trade-in</i>							
PSS1	WD 908	Toyota Husky Skid Steer	2011	10	8	2021	1,677hrs		
		<i>LESS: Trade-in</i>							
PEX1	WD 141	Volvo 210C Excavator	2012	10	7	2022	4,704kms		
		<i>LESS: Trade-in</i>							
ROLLER									
PR5	WD 182	Multipac 524H Multi Tyre Roller	2019	15	10	2034			
		<i>LESS: Trade-in</i>							
UTILITIES and SEDANS									
PU1	WD 011	Holden Colorado Utility - Single Cab	2010	150,000km Approx 8 years	9	2018	234,655km	\$32,000	\$32,000
		<i>LESS: Trade-in</i>						-\$6,000	-\$6,000
PU5	WD 001	QE Pajero Sports GLX	2019	50,000km Approx 2 years	0	2019	0,000km		
		<i>LESS: Trade-in</i>							
PU4	WD 480	Holden LS Colorado 4x4	2019	75,000km Approx 3 years	0	2021	0,000km		
		<i>LESS: Trade-in</i>							
PU3	WD 440	Toyota Hilux - Dual Cab 4x4	2003	150,000km Approx 8 years	16	2011	250,025km		
		<i>LESS: Trade-in</i>							
PLV4	0 WD	Holden Trailblazer LTZ (\$1,500 changeover per 15,000km)	2019	45,000km Approx per year	0	2019	55,482km	\$0	\$111,000
		<i>LESS: Trade-in</i>						\$0	-\$108,000

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/Kms Jun 2019	Cost excluding GST		
								2020/2021 Amended Budget	2020/2021 Original Budget	
MISCELLANEOUS PLANT										
PF4	WD270	ISUZU - Fire Tender <i>LESS: Trade-in</i>	2012	15	12	2027	7,629 kms			
PF2	WD 821	ISUZU - Fire Tender <i>LESS: Trade-in</i>	2007	15	12	2022	6,805 kms			
PF5	WD1056	Standpipe Trailer - Fire Station - Unknown - VIN - 6N9T22000W165W001 <i>LESS: Trade-in</i>	1998	30	22	2028				
PM1		Hustler Mower - Model No - 930545EX, Serial - 12090007 <i>LESS: Trade-in</i>	2012	10	7	2022	780hrs			
PM2		Toro Reel Mower <i>LESS: Trade-in</i>	2012	10	7	2022	2,931hrs			
SP34	WD548	Trailer Dual Axle - John Pisas Boxtop Trailer <i>LESS: Trade-in</i>	1985	15	35	2000				
SP35	1TRH 694	Water Trailer Single Axle with water tank, Pump and Hose Reel- John Pisas Boxtop Trailer <i>LESS: Trade-in</i>	2016	15	4	2031				
SP36	WD3018	Car Trailer with ramps - CoastMac - Model Vehicle Carrier, VIN- 6U9VSS0000015065 <i>LESS: Trade-in</i>	2011	15	9	2026				
SP39	1TUE 993	Mobile Service Trailer - Dual Axle - CoastMac - Model Boxtop , VIN- U9VSS00000150040 <i>LESS: Trade-in</i>	2019	15	1	2034				
	WD1183	Bin Trailer - Refuse Site - VIN - 6T9T27WA1E0AAK689 <i>LESS: Trade-in</i>	2014	15	5	2029				
	WD1182	Bin Trailer - Refuse Site VIN - 6T9T27WA1E0AAK688 <i>LESS: Trade-in</i>	2014	15	5	2029				
	WD 1151	Traffic Light Trailer - VIN - 6T9T27V97B0FMB136 <i>LESS: Trade-in</i>	2011	15	8	2026				
	WD1152	Traffic Light Trailer - VIN - 6T9T27V97B0FMB178 <i>LESS: Trade-in</i>	2011	15	8	2026				
SP29		Spray unit - Shire built <i>LESS: Trade-in</i>	2017	10	3	2027		\$12,000	\$12,000	
SP27		Vibratory Plate REV Compactor -Model BPR 100/80D, Serial 101 69035 1723 <i>LESS: Trade-in</i>	2011	15	9	2026				
SP30		Excavator Mulcher Head - FM500H <i>LESS: Trade-in</i>	2012	10	8	2022				
SP33	PSL	Wilson Twin Deck Slasher Heavy Duty <i>LESS: Trade-in</i>	2007	15	13	2022				
SP38	PBR	Sewell Road Broom - Model B200 <i>LESS: Trade-in</i>	2000	15	20	2015		\$13,500		
		Small Plant (Chainsaws, Pumps etc)			3			\$10,000	\$10,000	
								\$597,670	\$680,000	-\$82,330
								-\$151,770	-\$239,000	\$87,230

14. Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus				0
E14506	Admin - Additional Repairs & new HWS		Operating Expenses			(1,500)	(1,500)
E10103	Refuse Site - Additional Costs - ramp, weed control & relief Staff		Operating Expenses			(20,000)	(21,500)
E10705	Cemetery - Survey pickup, grave digging		Operating Expenses			(4,000)	(25,500)
E11300	Parks - Additional tree lopping		Operating Expenses			(2,500)	(28,000)
E11306	Playgrounds - replacement of damaged shade sails		Operating Expenses			(3,000)	(31,000)
E12201	Town Streets - additional tree lopping		Operating Expenses			(5,600)	(36,600)
R14100	Private Works - Additional works (net)		Operating Revenue		8,000		(28,600)
E14204	PPE - due to COVID requirements		Operating Expenses			(750)	(29,350)
E13420	CRC Trainee expenses		Operating Expenses			(7,000)	(36,350)
E12203	Drainage/Spraying Expenses - offset tree lopping & Refuse Site Expenses		Operating Expenses		37,000		650
E12120	Bridge Expenses - FAG portion only		Capital Expenses		252,000		252,650
R12203	Bridge Expenses - FAG portion only		Capital Revenue			(252,000)	650
E14514	Legal Expenses - Additional Costs		Operating Expenses			(5,750)	(5,100)
R05202	Dog Registration Fees		Operating Revenue		600		(4,500)
R07490	Health - Other income		Operating Revenue		1,500		(3,000)
E12360	Purchase Plant & Equipment - net adjustment		Capital Expenses		82,330		79,330
R12395	Sale of Plant & Equipment - net adjustment		Capital Revenue			(87,230)	(7,900)
Reserves	Transfer to Plant Replacement Reserve		Capital Revenue		7,900		0
				0	389,330	(389,330)	

15. Explanation of Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	(87,208)	(38.88%)	▼ Timing	LRCIP Grant received into Grants in Advance
Law, order and public safety	10,822	102.91%	▲ Timing	LGGS Grant Accounted for
Transport	(28,255)	(33.35%)	▼ Timing	Road Plant Purchases ordered but not delivered. Profit/Loss
Economic services	(112,565)	(26.18%)	▼ Timing	Fuel Sales lower than expected CRC income lower than expected
Other property and services	11,542	39.52%	▲ Timing	Depreciation yet to be allocated
Expenditure from operating activities				
Governance	28,948	40.28%	▲ Timing	Expenses lower than anticipated
General purpose funding	87,324	67.80%	▲ Timing	Expenses lower than anticipated - LRCIP
Law, order and public safety	35,595	47.82%	▲ Timing	Expenses lower than anticipated - ESL
Housing	17,121	63.16%	▲ Timing	Depreciation yet to be allocated
Community amenities	(17,801)	(21.78%)	▼ Permanent	Refuse Site expenses higher than expected
Recreation and culture	59,343	41.41%	▲ Timing	Depreciation yet to be allocated
Transport	537,759	51.36%	▲ Timing	Depreciation yet to be allocated
Economic services	108,108	23.77%	▲ Timing	CRC program expenses lower than anticipated
Other property and services	56,379	78.30%	▲ Timing	Depreciation yet to be allocated
Investing activities				
Proceeds from disposal of assets	(225,172)	(61.86%)	▼ Permanent	Road Plant Purchases ordered but not delivered.
Payments for property, plant and equipment and infrastructure	1,302,766	62.51%	▲ Permanent	Road Plant Purchases ordered but not delivered.
Financing activities				
Proceeds from new debentures	(200,000)	(100.00%)	▼ Timing	Loan not drawn down

KEY INFORMATION

It should be noted that depreciation cannot be allocated until post-Audit due to the Asset Register module not recognising financial years.

5.3. COMPLIANCE AUDIT RETURN 01/01/2020 – 31/12/2020

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	18/02/2021
Previous Reports	28/01/2021 (Information Session)
Disclosure of any Interest	Nil
File Reference	04.041.04109:CL115
Attachments	Compliance Audit Return 31/12/2020

BRIEF SUMMARY

To adopt the Compliance Audit Return in accordance with the *Local Government (Audit) Regulations 1996*.

BACKGROUND

The Compliance Audit Return process ensures that each Local Government has processes in place that allows Council to monitor how the organisation is functioning. The Compliance Audit Return is one of the tools available to assist Council with this monitoring role.

The *Local Government (Audit) Regulations* require the Compliance Audit Return to be reviewed by the Audit Committee, then presented to Council.

After the Return has been presented to Council a certified copy of the Return along with the relevant section of the Minutes and any additional information is to be submitted to the Department by 31 March 2021.

STATUTORY/LEGAL IMPLICATIONS

Local Government (Audit) Regulations 1996

r14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under sub-regulation (3A), the compliance audit return is to be —

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

PROVIDE STRONG LEADERSHIP

Our Goals	Our Strategies	Our Measurement
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance	Audit and Compliance Returns identify no adverse issues

	<p>Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan</p> <p>Service Level Plans detail operational roles, responsibilities and resources</p> <p>Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships</p>	<p>We meet the Integrated Planning Standards</p>
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CONSULTATION/COMMUNICATION

Nil

COMMENT

Nothing further

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 5.3 - COMPLIANCE AUDIT RETURN 01/01/2020 – 31/12/2020

That the Audit Committee recommends to Council that it adopts the attached Compliance Audit Return for the period 01/01/2020 – 31/12/2020.

AUTHOR'S SIGNATURE:





Department of
Local Government, Sport
and Cultural Industries

Wandering - Compliance Audit Return 2020

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A		Belinda Knight
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Belinda Knight
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A		Belinda Knight
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A		Belinda Knight
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Belinda Knight



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Belinda Knight
2	s5.16	Were all delegations to committees in writing?	N/A		Belinda Knight
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Belinda Knight
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Belinda Knight
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Belinda Knight
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Belinda Knight
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Belinda Knight
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Belinda Knight
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Belinda Knight
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Belinda Knight
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Belinda Knight
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes		Belinda Knight
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Belinda Knight

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Belinda Knight



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Belinda Knight
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Belinda Knight
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Belinda Knight
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Belinda Knight
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Belinda Knight
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Belinda Knight
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Belinda Knight
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Belinda Knight
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Belinda Knight
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Belinda Knight
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Belinda Knight
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Belinda Knight



No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Belinda Knight
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Belinda Knight
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	Yes		Belinda Knight
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Belinda Knight
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Belinda Knight
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Belinda Knight
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Belinda Knight
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Belinda Knight

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		Belinda Knight
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Belinda Knight



Elections						
No	Reference	Question	Response	Comments	Respondent	
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Belinda Knight	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	Yes		Belinda Knight	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes		Belinda Knight	

Finance						
No	Reference	Question	Response	Comments	Respondent	
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Belinda Knight	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Belinda Knight	
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	Yes		Belinda Knight	
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	Yes		Belinda Knight	
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	No		Belinda Knight	
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A		Belinda Knight	



No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	N/A		Belinda Knight
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Belinda Knight
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Belinda Knight
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes		Belinda Knight
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	N/A		Belinda Knight

Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	15/08/2019	Belinda Knight
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	19/03/2020	Belinda Knight
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Belinda Knight



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Belinda Knight
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A		Belinda Knight
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Belinda Knight
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Belinda Knight
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Belinda Knight
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Belinda Knight

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	No	The Council has no designated senior employees - CEO Complaints officer	Belinda Knight
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes		Belinda Knight
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Belinda Knight
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Belinda Knight

Optional Questions					



No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes	14/03/2019	Belinda Knight
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	14/03/2019	Belinda Knight
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A		Belinda Knight
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A		Belinda Knight
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes		Belinda Knight
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes		Belinda Knight
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Belinda Knight
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Reviewed 17/09/2020	Belinda Knight
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Belinda Knight
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes	21/08/2020	Belinda Knight



Tenders for Providing Goods and Services						
No	Reference	Question	Response	Comments	Respondent	
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Belinda Knight	
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Belinda Knight	
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	N/A	Compliance with F&G Reg 11(2)(b) in all cases.	Belinda Knight	
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A		Belinda Knight	
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Belinda Knight	
6	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Belinda Knight	
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Belinda Knight	
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A	F&G Reg 11(2)(b) "Tenders do not have to be publicly invited.... thus no tender register generated.	Belinda Knight	
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Belinda Knight	



No	Reference	Question	Response	Comments	Respondent
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A		Belinda Knight
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Belinda Knight
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Belinda Knight
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Belinda Knight
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Belinda Knight
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Belinda Knight
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Belinda Knight
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Belinda Knight
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Belinda Knight
19	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Belinda Knight
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Belinda Knight

**Department of
Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Belinda Knight
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Belinda Knight
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Belinda Knight
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Belinda Knight

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Wandering

Signed CEO, Wandering

6. CLOSURE OF MEETING