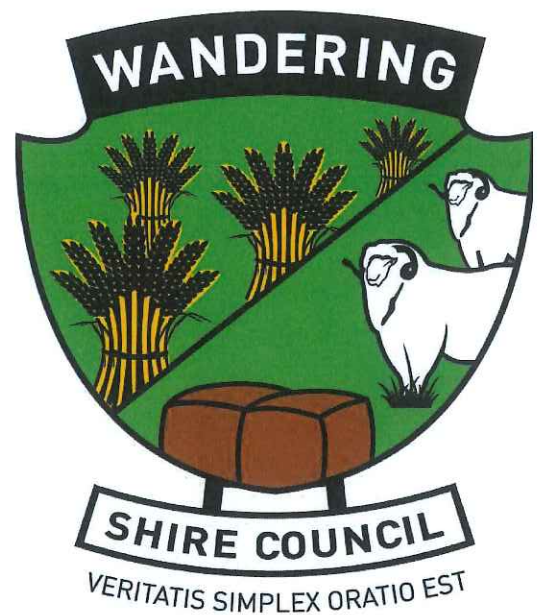


SHIRE OF WANDERING AGENDA



**21 June
2018**

ORDINARY COUNCIL MEETING

Agenda for the Ordinary Council Meeting to be held on Thursday 21
June, 2018 in the Council Chambers commencing at 3.30pm.

This page has been intentionally left blank



Notice of Meeting

The next Ordinary Council Meeting for the Shire of Wandering will be held on Thursday 21 June, 2018 in the Council Chambers, 18 Watts Street, Wandering commencing at 3.30pm.

Amanda O'Halloran
Chief Executive Officer

Order of Business

Ordinary Council Meeting to be held on Thursday 21 June 2018

10.00am	Morning Tea
10.15am	<i>Review Fire Notice, Rates Notice, Related Party Requirements</i>
12.15 pm	Lunch
1.00 pm	<i>Discuss Planning for Year and Rates Study, CEO's performance Review</i>
3.00 pm	<i>Councillor Briefing Session</i>
3.30 pm	Council Meeting
4.30 pm	<i>Information Bulletin</i>
5.00 pm	<i>Refreshments</i>

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS.....	5
2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE	5
3. DISCLOSURE OF INTERESTS	5
4. PUBLIC QUESTION TIME.....	6
5. APPLICATIONS FOR LEAVE OF ABSENCE	6
6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	6
7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION.....	6
8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	6
9. REPORTS OF COMMITTEES	6
10. REPORTS OF OFFICERS	6
10.1 CHIEF EXECUTIVE OFFICER.....	7
10.1.1 USE OF COMMON SEAL AND ACTIONS PERFORMED UNDER DELEGATED AUTHORITY FOR THE MONTH OF MAY 2018.....	7
10.1.2 AUTHORISATION OF DUAL FIRE CONTROL OFFICERS.....	9
10.2 BUILDING AND PLANNING REPORTS.....	12
10.3 COMMUNITY SERVICES REPORTS	12
10.3.1 ENDORSEMENT OF 2018/19 BUSH FIRE NOTICE	12
10.4 CORPORATE SERVICES	14
10.4.1 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2018	14
10.4.2 ADOPTION OF DIFFERENTIAL GENERAL RATES AND GENERAL MINIMUM PAYMENTS 2018/19 FOR ADVERTISING	16
10.4.3 SUNDRY DEBTORS WRITE OFF 2017/18	24
10.4.4 RELATED PARTY DISCLOSURE – POLICY ADOPTION	27
11. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	30
12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING.....	30
13. CONFIDENTIAL ITEMS	30
14. TIME AND DATE OF NEXT MEETING.....	30
15. CLOSURE OF MEETING	30

1. **DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
2. **RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
3. **DISCLOSURE OF INTERESTS**

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE) (updated 13 March 2000)

A member who has a Financial Interest in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest:

- (a) In a written notice given to the Chief Executive Officer before the Meeting or;
- (b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- (c) Preside at the part of the Meeting, relating to the matter or;
- (d) Participate in, or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

NOTES ON FINANCIAL INTEREST (FOR YOUR GUIDANCE)

The following notes are a basic guide for Councillors when they are considering whether they have a Financial Interest in a matter. I intend to include these notes in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995 but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc., and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e. if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
4. If in doubt declare.
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences.
The only exceptions are:
 - 6.1** Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
 - 6.2** Where the Minister allows the Councillor to participate under s5.69 (3) of the Local Government Act, with or without conditions.

INTERESTS AFFECTING IMPARTIALITY

DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'.

A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest;

- (a) in a written notice given to the Chief Executive Officer before the Meeting; or
- (b) at the Meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY CLOSURE

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote.

With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

4. PUBLIC QUESTION TIME

5. APPLICATIONS FOR LEAVE OF ABSENCE

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1 PREVIOUS COUNCIL MEETINGS AND BUSINESS ARISING FROM MINUTES

6.1.1 ORDINARY COUNCIL MEETING

Minutes of the Shire of Wandering Ordinary Council Meeting held on Thursday 17 May 2018

ATTACHMENT 6.1.1

OFFICER'S RECOMMENDATION

That the Minutes of the Shire of Wandering Ordinary Council Meeting held on Thursday 17 May 2018 (Attachment 6.1.1) be confirmed as a true and correct record.

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

9. REPORTS OF COMMITTEES

10. REPORTS OF OFFICERS

10.1 CHIEF EXECUTIVE OFFICER

10.1.1 USE OF COMMON SEAL AND ACTIONS PERFORMED UNDER DELEGATED AUTHORITY FOR THE MONTH OF MAY 2018

File Reference	1.1.29.1
Proponents:	Nil
Disclosure of Interest:	Nil
Date:	2018
Previously Before Council:	N/A
Authors Name & Position:	Amanda O'Halloran CEO

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

The purpose of this agenda item is to report to Council for information, Use of the Common Seal and actions performed under delegated authority requiring referral to Council, for the month of May 2018.

BACKGROUND

Council has authorised the updated delegations register at the November 2017 Ordinary Meeting of Council. The procedure associated with the register is to report to Council the activities or actions that have been performed under the Delegated Authority. A report will be completed for Council at each meeting that identifies (1) use of the Common Seal, and (2) actions performed under the Delegated Authority requiring referral to Council as per the Shire of Wandering Delegated Authority Register 2017.

COMMENT/ DETAILS

Actions performed under delegation during May 2018 are provided below:

- **Food Stall Holders Licence:**
Wandering CWA 8/05/2018 Cuppa for Cancer 10th May 2018
- **Planning Approval:**
Nil

- **Building Licences Issued:**
BL158 – Building Permit Extension
Peter, Pamela & John Horan
Lot 15464 Dwarda East Road, Wandering
Dwelling
- **Health:**
Nil
- **Payments:**
 - Payments made from the Municipal Account as per financial report attached at 10.4.1 of this Agenda.

CONSULTATION

Planning and Building Specialists City of Kalamunda
Environmental Health Officer

STATUTORY/ LEGAL ENVIRONMENT

Local Government Act 1995 Section 9.49A

POLICY IMPLICATIONS

Affixing the Shire of Wandering Common Seal Policy
Shire of Wandering Delegations Register 2016
Purchasing and Tendering Policy

FINANCIAL IMPLICATIONS

Nil – all payments have been approved in the 2017/18 Annual Budget.

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance.	5.2.1	Ensure the Council's decision making process is effective and transparent.
		5.2.2:	Ensure that the organisation's governance structure, policies and procedures are current and relevant.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council **ACCEPT** the report "Use of Common Seal and Actions Performed under Delegated Authority" for the month of May 2018.

10.1.2 AUTHORISATION OF DUAL FIRE CONTROL OFFICERS

File Reference	4.1.1
Proponents:	Nil
Disclosure of Interest:	Nil
Date:	11 June 2018
Previously Before Council:	Nil
Authors Name & Position:	Amanda O'Halloran CEO
Attachments:	Letters Requesting Appointment from Shires of Brookton, Cuballing and Pingelly 10.1.2.1

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

This report seeks Council's consideration to appointing Dual Fire Control Officers from the Shire of Brookton, Pingelly and Cuballing.

BACKGROUND

In accordance with legislative requirements the Council is required to formally appoint its Bushfire Control Officers. This is done to ensure compliance, and lawfully legitimise the officer's authorisation under Bush Fires Act, 1954 in fulfilling their duty.

ATTACHMENT 10.1.2.1

COMMENT/ DETAILS

Council has been requested by the Shire of Brookton, Pingelly and Cuballing to appoint Dual Fire Control Officers under the Bush Fires Act, 1954 to empower these volunteers to act in their appointed roles across the municipal boundary.

This includes the appointment of the following people in the capacity of Dual Fire Control Officer:

Shire of Brookton

- Ross Evans
- Tim Evans
- Len Simmons

Shire of Cuballing

- Craig Cousins

Shire of Pingelly

- Rodney Leonard Shaddick
- Robert Alexander Kirk

- Malcolm Leslie Cunningham
- Simon Parsons
- Anthony Turton
- Adam Lindsay Watts

A copy of this letters received from the Shires of Brookton, Cuballing and Pingelly is provided at **ATTACHMENT 10.1.2.1**

Once approval has been given the appointment of the Dual Fire Control Officers will need to be advertised locally, through a local newspaper.

CONSULTATION

There has been no consultation in relation to this matter.

STATUTORY/ LEGAL ENVIRONMENT

The appointment of a Dual Fire Control Officer for the 2018/19 Bush Fire season is under taken in accordance Section 40 of the Bush Fire Act, 1954 which provides that two or more local governments may by agreement join in the appointment of bush fire control officers and that officers so appointed may exercise their power and authorities in each of the districts so appointed.

POLICY IMPLICATIONS

There are no plans or policies applicable to this proposal.

FINANCIAL IMPLICATIONS

There is no impost on the Shire's finances in relation to this matter.

RISK ASSESSMENT

Without the required authorisation from Council there is a perceived high level risk in relation to the duties performed by the newly appointed Dual Fire Control Officers, which could be deemed unlawful and potentially invalid should their actions be challenged through a judicial process.

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance.	5.2.1	Ensure the Council's decision making process is effective and transparent.
		5.2.2:	Ensure that the organisation's governance structure, policies and procedures are current and relevant.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council appoints under Section 40 of the Bush Fires Act, 1954 the following people from the Shire's of Brookton, Cuballing and Wandering as authorised officers in the capacity of Dual Fire Control Officer for 2018/19 Bush Fire Season:

Shire of Brookton

- Ross Evans
- Tim Evans
- Len Simmons

Shire of Cuballing

- Craig Cousins

Shire of Pingelly

- Rodney Leonard Shaddick
- Robert Alexander Kirk
- Malcolm Leslie Cunningham
- Simon Parsons
- Anthony Turton
- Adam Lindsay Watts

10.2 BUILDING AND PLANNING REPORTS

Nil

10.3 COMMUNITY SERVICES REPORTS

10.3.1 ENDORSEMENT OF 2018/19 BUSH FIRE NOTICE

File Reference	4.1.2
Proponents:	
Disclosure of Interest:	Nil
Date:	24 May 2018
Previously Before Council:	Nil
Authors Name & Position:	Monica Treasure, Manager of Communities
Attachments:	Attachment 10.3.1.1 Bushfire Notice 2018/19

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

The Shire of Wandering produces the annual Bush Fire Notice for the community each year. The notice is sent out with the rate notices at the end of July to trigger landowners and occupiers to have firebreaks ready and in place for the coming fire season. Council is requested to endorse the notice for distribution to the community.

BACKGROUND

Council has responsibilities under the Bush Fire Act 1954 to ensure that landowners have cleared firebreaks and removed flammable materials from their land according to the instructions outlined in the Shires Fire Notice. The Bush Fire Notice is reviewed each year for relevance and adherence to the Bush Fires Act 1954 and best practice fire prevention.

The requirements of the notice are considered the minimum standard for fire prevention, not only to protect individual properties but the district in general. The requirements of the notice are in addition to and do not derogate or detract from any other requirement under any other written law or legislation

ATTACHMENT 10.3.1.1

COMMENT/ DETAILS

The Shire's Bush Fire Advisory Committee, which is comprised of representatives of the local Bush Fire Brigades and the nominated Chief and Deputy Bush Fire Control Officers, have reviewed and recommend that the following changes take place:

- Minimum fire units for properties greater than 80 hectares be increased to 600Lts from the current requirement of 450Lts.
- All other small holdings of 80 hectares or less are to have all flammable matter slashed, mowed or trimmed down by other means to a height no greater than 150mm across the entire property (living trees, shrubs, plants, and agricultural crops under cultivation are excepted)
- Properties in Blackboy Springs and Wandering Downs Estate are to have all flammable matter slashed, mowed or trimmed down by other means to a height no greater than 150mm across the entire property (living trees, shrubs, plants, and agricultural crops under cultivation are excepted)

Council is requested to endorse the attached Bush Fire Notice 2018/19 with the changes above included and delegate the Chief Executive Officer to distribute to the community accordingly.

CONSULTATION

Chief Executive Officer

Wandering Bush Fire Advisory Committee Members

STATUTORY/ LEGAL ENVIRONMENT

Bushfire Act 1954

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A Strong and Effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance	5.2.1	Ensure the Council's decision making process is effective and transparent
		5.2.2	Ensure the organisation's governance structure, policies and procedures are current and relevant.

VOTING REQUIREMENT

Simply majority

OFFICER RECOMMENDATION

That Council:

1. Adopt the 2018/19 Bush Fire Notice Attached; and
2. Endorse the publication of the 2018/19 Bush Fire Notice to be distributed with the 2018/19 Rate Notices.

10.4 CORPORATE SERVICES

10.4.1 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MAY 2018

File Reference	10.1.16
Proponents:	Nil
Disclosure of Interest:	Nil
Date:	2018
Previously Before Council:	N/A
Authors Name & Position:	Cara Ryan, Finance Manager
Attachments:	Monthly Financial Report 10.4.1.1 Bank Reconciliations, Bank Statements (Muni A/C) 10.4.1.2 Bank Reconciliations, Bank Statements (Invest A/C) 10.4.1.3 Bank Reconciliations, Bank Statements (Trust A/C) 10.4.1.4 Credit Card Statement 10.4.1.5 List of Payments 10.4.1.6

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

In accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Shire is to prepare a monthly Statement of Financial Activity for consideration by Council.

Monthly Financial Report, Payment Listing and Bank Reconciliation for the month of May 2018 are presented for Council's consideration.

BACKGROUND

In accordance with Local Government (Financial Management) Regulation 1996 34(1), local governments are required to prepare each month, a statement of financial activity reporting on revenue and expenditure for the month in question.

The statement of financial activity is to be presented at an ordinary meeting of Council within two (2) months after the end of the month to which the statement relates.

COMMENT/ DETAILS

Council is requested to accept the Monthly Financial Report, Bank Reconciliation and List of payment for the period ended 31 May 2018, as presented.

Monthly Financial Report 31 May 2018

Bank Reconciliations & Bank Statements (Muni A/C) 31 May 2018

Bank Reconciliations & Bank Statements (Investment A/C) 31 May 2018

Bank Reconciliations & Bank Statements (Trust A/C) 31 May 2018

Credit Card Statement 31 May 2018

List of Payments 31 May 2018

ATTACHMENT 10.4.1.1

ATTACHMENT 10.4.1.2

ATTACHMENT 10.4.1.3

ATTACHMENT 10.4.1.4

ATTACHMENT 10.4.1.5

ATTACHMENT 10.4.1.6

CONSULTATION

Finance Officer

Chief Executive Officer

STATUTORY/ LEGAL ENVIRONMENT

Section 6.4 Local Government Act 1995, Part 6 – Financial Management, and regulation 34 Local Government (Financial Management) Regulation 1996.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Financial implications and performance to budget are reported to Council on a monthly basis.

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and Effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance.	5.2.1	Ensure the Council's decision making process is effective and transparent.
		5.2.3	Ensure appropriate funds are available to implement current and future action plans

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Endorse all cheque, EFT, BPay, salary & wages, transport payments, transfers to investments, credit card payments and other direct debits and transfers as listed from the Municipal and Trust Fund totalling \$656,509.61 for the period ending for the periods ending 31 May 2018.
2. Receive the bank reconciliations & bank statements for the periods ended, 31 May 2018.
3. Receive the financial statements for the periods ended 31 May 2018.

10.4.2 ADOPTION OF DIFFERENTIAL GENERAL RATES AND GENERAL MINIMUM PAYMENTS 2018/19 FOR ADVERTISING

File Reference	10.1.18
Proponents:	Nil
Disclosure of Interest:	Nil
Date:	2018
Previously Before Council:	N/A
Authors Name & Position:	Cara Ryan Finance Manager Amanda O'Halloran CEO
Attachments:	10.4.2.1 Differential Rates Advertisement 2018/19 10.4.2.2 Statement of Rating Objects and Reasons 2018/19

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

In accordance with the direction received following two workshops and discussions with Elected Members, this report recommends that Council endorse the Statement of Rating Objects and Reasons and advertise the proposed 2018/19 Differential General Rates and General Minimum Payments for public comment, as required by section 6.36 of the Local Government Act 1995.

BACKGROUND

Rate revenue is the primary source of discretionary revenue for the Shire of Wandering, accounting for approximately 37% of the budgeted revenue in the financial year. *The Local Government Act 1995* (the Act) enables local governments to impose differential general rates and minimum payments on rateable land.

The purpose of the levying of rates is to meet Councils budget requirements in each financial year in order to deliver services and community infrastructure, as outlined in the Strategic Community Plan 2013-2023, Long Term Financial Plan and Corporate Business Plan. Asset management is a significant challenge for all local governments in Western Australia and any rating model must support asset renewal and replacement requirements as agreed by Council. In preparing the draft Budget, the Shire Administration has compiled relevant information and held two budget workshops with Council Members. Whilst work is ongoing to finalise the draft Budget, it has progressed to a point where an estimate can be determined of the amount required to be raised from rates.

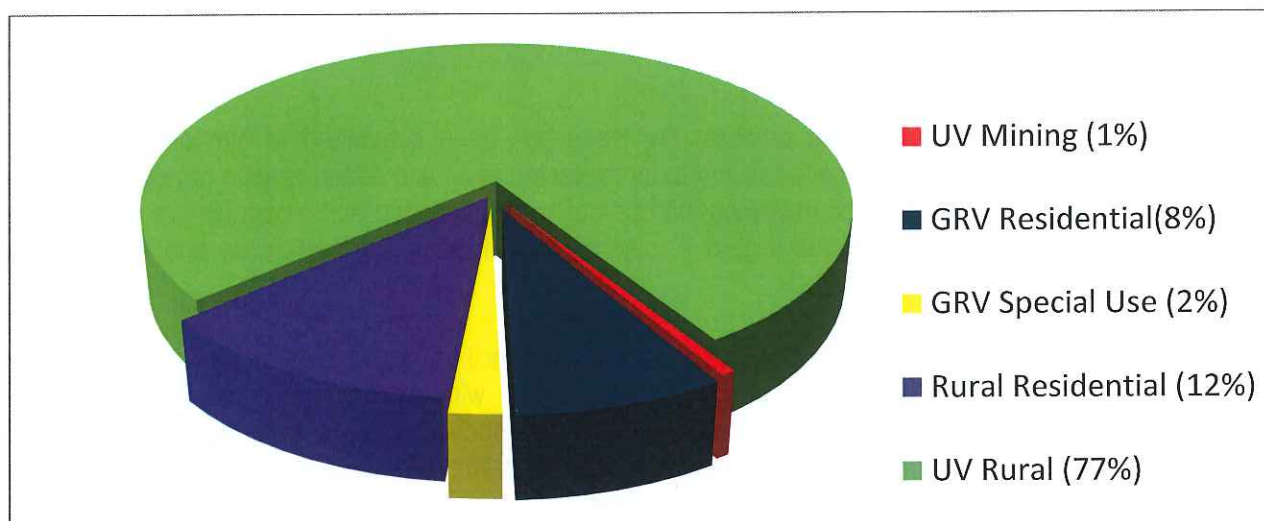
Council has traditionally levied differential rates whereby different rates in the dollar are set for different rating categories. It is proposed to continue with a differential rating strategy in 2018/19.

Before the Shire of Wandering can impose differential rates, Council must advertise the proposed differential rates for a minimum of 21 days in accordance with section 6.36 of the Act. The advertising period can occur up to two months prior to the adoption of the budget. This period of advertising allows ratepayers the ability to consider the proposed Objects and Reasons and the advertised rates in the dollar and make any submissions prior to Councils adoption of the rates as part of the 2018/19 Budget. The proposed differential rates and minimum payments can then be imposed, with or without modifications.

COMMENT/ DETAILS

The Shire of Wandering has adopted a differential general rate and general minimum rate payment model for a number of years, with the majority of the rates burden levied on the unimproved rural rate payers. Council does not propose any significant changes to the differential general rate and general minimum rate payment model for the 2018/19 financial year.

In 2018/19 rate revenue was derived from the following categories:



The main objectives of the rates model presented for 2018/19 are to:

- Raise sufficient yield to maintain current services and future infrastructure renewal to meet community expectations as outlined in the Strategic Community Plan 2013 – 2023;
- Raise sufficient rates to cover the increased government imposed charges and payments eg: 7% electricity charges increase, 5.5% water charges increase, 10% ESL levy increase and last but not limited to 3.5% minimum wage increase.
- Continue to distribute the rates burden objectively and equitably;

In arriving at the proposed rates in the dollar, Shire Officers have attempted to balance the need for revenue to fund the requirements of local government services, activities, maintenance of assets, financing costs and capital infrastructure requirements with the desire to limit any increase on the ratepayer to affordable levels.

The following table outlines the proposed Differential General Rates and General Minimum Payments for the Shire of Wandering to be advertised for the 2018/19 financial year, to be effective from the 1 July 2018.

Rate Category	Minimum Payment	Rate in the dollar (expressed as cents in the \$)	Yield \$
GRV Residential	\$1,000	10.133	\$85,751
GRV Special Use	\$1,200	12.001	\$21,340
UV Rural Residential	\$1,188	1.353	\$129,315
UV Rural	\$1,177	0.685	\$834,541
UV Mining Tenement	\$1,177	0.685	\$5,886

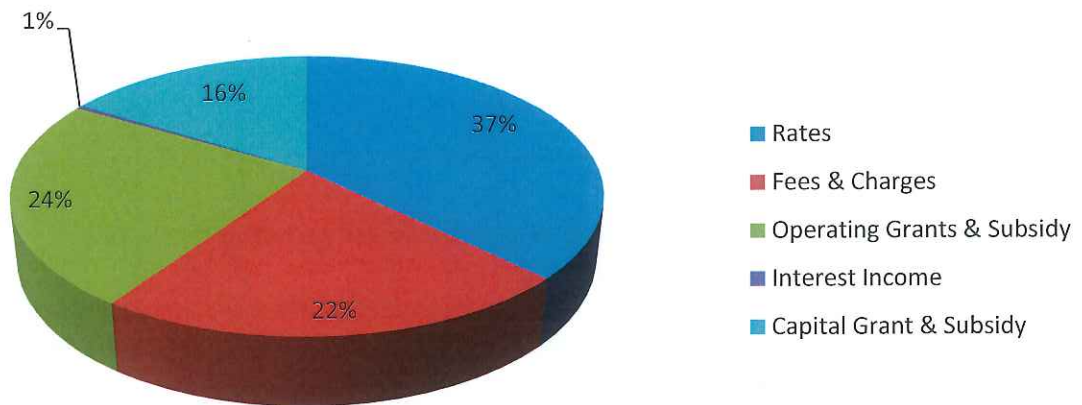
Throughout the differential rating process, the Shire has been committed to harmonising its rating structure to achieve best practice in relation to its implementation and administration of rates. Therefore, a key focus area continues to be reviewing the rate categories ensuring that properties are rated in a fair and equitable manner, having due regard to objectivity, consistency, transparency and administrative efficiency.

To continue to achieve the rate harmonisation process, Council has been undertaking an internal review of its differential rating categories and will work closely with ratepayers in the 2018/19 year to communicate its intentions and proposed changes. Any proposed Strategy to further harmonise rating categories would be phased in over a reasonable period of time to ensure that no one rating category received a significant financial burden in any one year.

During the workshops Councillors were encouraged to consider the wide and diverse needs of the Wandering Community. The increases were applied to support the projected budget deficit of the 2018/19 financial year. Councillors were asked to consider a potential increase of 10% with a corresponding 5% discount scenario. The range in increase influenced the available funds and therefore impacted on what services and road works were achievable in the budget. Councillors have worked hard to try and get equitable outcomes for all residents of the Shire.

Taking into consideration the guiding principles mentioned above it is proposed that an average increase of 10% with a 5% discount be applied to the 2018/19 financial year. Council has applied a discount for many years, it was reduced to 5% in the 2016/17 financial year, and it is proposed to remain the same in the coming financial year.

Proportion of Total Rates Income based on 10 % increase



The proposed direct total rate increase includes 10% rates increase with 5% discount, with an assumption that 80% of total ratepayers will take the discount option. The 10% rates increment represents \$1,033,760 total rates revenue including discount, which is \$99,251 more than last year's rate income.

The increase in rates proposed will support Council in dealing with the financial shortfall anticipated in the Annual Budget for 2018/19 financial year. Council budgets are coming under increased pressure as more and more statutory compliance comes at a considerable cost. The proposed rate increase will support Council to provide for:

- Continued construction and maintenance of North Bannister/ Wandering Pingelly Road
- Continued bridge maintenance
- Improved drainage and road side spraying maintenance
- Increase in State Government electricity and water charges
- 3.5% fair work minimum wage increase
- purchase of plant to support Council's Asset Management Program
- Increase in legal expenses to meet compliance, rates and planning issues
- Capital Asset Management improvements

The Shire will ensure that advertising is undertaken for 21 days in accordance section 6.36 of the Act. Advertising will be undertaken in the West Australian on the 23 June 2018 with a closing period a minimum 21 days from that date of the 4.00pm on the 16 July 2018. Local Advertising will be undertaken from the 23 June 2018 and will include Notice Boards, Website, Social Media and the Wandering Echo.

ATTACHMENT 10.4.1.1 PORPOSED DIFFERENTIAL GENERAT RATING ADVERTISEMENT 2018/19

CONCLUSION

The differential rates model proposed for public advertising meets the anticipated revenue requirements of the 2018/19 Budget while responding to the changed economic conditions being experienced throughout the State. The proposed model takes into account the general revaluation of property within the district and subsequent adjustments to the rates in the dollar.

CONSULTATION

Shire of Wandering Councillors
 Finance Manager
 CEO
 Finance Officer

The proposed differential rates together with the objects and reasons for each rate must be advertised for a minimum period of 21 days. This period of advertising allows ratepayers to consider the proposed rates and make any submissions for Councils consideration prior to resolving the final differential rates as part of the budget approval process.

STATUTORY/ LEGAL ENVIRONMENT

Local Government Act 1995:

s6.33. Differential general rates

- (1) *A local government may impose differential general rates according to any, or a combination, of the following characteristics —*
 - (a) *the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) *a purpose for which the land is held or used as determined by the local government; or*
 - (c) *whether or not the land is vacant land; or*
 - (d) *any other characteristic or combination of characteristics prescribed.*
- (2) *Regulations may —*
 - (a) *specify the characteristics under subsection (1) which a local government is to use; or*
 - (b) *limit the characteristics under subsection (1) which a local government is permitted to use.*
- (3) *In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*
- (4) *If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.*
- (5) *A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1)(a) came into operation 1 is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.*

s6.35. Minimum payment

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*

- (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
- (a) *to land rated on gross rental value; and*
 - (b) *to land rated on unimproved value; and*
 - (c) *to each differential rating category where a differential general rate is imposed.*

s6.36. Local government to give notice of certain rates

- (1) *Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.*
- (2) *A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*
- (3) *A notice referred to in subsection (1) —*
- (a) *may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and*
 - (b) *is to contain —*
 - (i) *details of each rate or minimum payment the local government intends to impose; and*
 - (ii) *an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and*
 - (ii) *any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*
 - (c) *is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.*
- (4) *The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.*
- (5) *Where a local government —*
- (a) *in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or*
 - (b) *proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4), it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.*

In summary, the Council must give local public notice, detail each rate in the dollar and minimum payment and make available the Objects and Reasons for its differential rating categories. A minimum period of 21 days must be provided for the community to provide feedback. Any submissions received must be considered by Council prior to the request for Minister's approval and adoption of rates.

POLICY IMPLICATIONS

In accordance with the Department of Local Government Rating Policy – Differential Rates, Council must demonstrate that consideration has been given to the key values of Objectivity, Fairness and Equity, Consistency, Transparency and Administrative Efficiency.

The following indicates how these values are satisfied by the proposed differential rates:

Objectivity:

- The land on which differential general rates is proposed has been rated according to zoning and Land Use. No land is proposed for differential general rates based on being vacant land.
- There has been no change to the boundaries of the District in the past five years.

Fairness and Equity:

Council has reviewed its expenditure and considered efficiency measures as part of its budget deliberations. In particular, the following items have been budgeted or undertaken:

Efficiency Measures:

- continued review of the need for and remuneration of each vacant position;
- disposal of surplus housing stock;
- disposal of under-utilised light fleet and plant;
- conducted internal audits of governance and legislative compliance;
- implementing energy and water efficiency strategies and actions;
- continued use of local suppliers whenever possible and appropriate;
- effluent reuse and irrigation upgrades;
- upgrade of reticulation systems where possible;
- renegotiation of telecommunications services;
- conduct of two full budget reviews each financial year;

Service Improvements:

- expansion of local road and footpath network and associated infrastructure;
 - playground compliance program;
 - completed caravan park and service upgrades
 - proactive development compliance program;
 - depot improvements;
 - in ground reticulation upgrades;
 - conduct of community survey to inform services and priorities;
- The objects of imposing differential rates and reasons for each rate are set out in the attached document that will be publically available from 23 June 2018.
 - These objects and reasons clearly explain why each differential general rate is proposed to be imposed.
 - The objects and reasons clearly explain why it is proposed to set the differential general rate at that particular rate.

Consistency:

- All properties with the same land use characteristics have been rated in the same way.
- Consideration has been given to rates proposed in neighbouring or similar local government districts. The rates being imposed by the Shire of Wandering are considered proportionate to the

size and services offered in comparison to the Shires Neighbours.

Transparency and Administrative Efficiency:

- A document has been prepared clearly describing the object of and reason for each differential general rate. This will be made publically available from 23 June 2018.
- Public notice will be exhibited on a notice board at Council's Office and at the library within the district from 23 June 2018. This public notice will also be published in state wide and local newspapers from 23 June 2018.
- The public notice will detail each differential general rate to be imposed, advise ratepayers where to obtain a copy of the objects and reasons, invite submissions from ratepayers on the proposed differential general rates and advise the closing date for submissions of 16 July 2018.
- After the closing date for submissions, each submission received will be presented to Council for consideration prior to the adoption of the 2018/19 Budget and finalised General Differential Rates and General Minimum Payments.

ATTACHMENT 10.4.2.1 STATEMENT OF OBJECTS AND REASONS 2018/19

FINANCIAL IMPLICATIONS

The differential rates model as endorsed by the Council will directly influence Councils ability to fund expenditure requirements proposed to be included in the 2018/2019 budget. Expenses will be incurred in relation to advertising, which are accommodated within the current budget.

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and Effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance.	5.2.1	Ensure the Council's decision making process is effective and transparent.
		5.2.3	Ensure appropriate funds are available to implement current and future action plans

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council by SIMPLE Majority pursuant to Section 6.36 of the *Local Government Act 1995* RESOLVES to:

1. ENDORSE the objects and reasons for Proposed Differential Rates included as ATTACHMENT 10.4.2.2 of this Agenda and Minutes; and
2. ADVERTISE and INVITE submissions regarding the following proposed differential rates in 2018/19:

GRV/UV	Differential Rates Categories 2018/19	Proposed Rate in \$	Minimum Rate
GRV	Residential	0.10133	\$1,000
GRV	Special Use	0.12001	\$1,200
UV	Rural	0.00685	\$1,177
UV	Rural Residential	0.01353	\$1,188
UV	Mining	0.00685	\$1,177

10.4.3 SUNDRY DEBTORS WRITE OFF 2017/18

File Reference	10.1.3
Proponents:	Nil
Disclosure of Interest:	Nil
Date:	8 June 2018
Previously Before Council:	N/A
Authors Name & Position:	Cara Ryan, Finance Manager
Attachments:	Nil

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

This report is presented to advise Council of non-collectable debts and seeks Council approval to write-off debts that have been outstanding for an excessive period of time and are considered unrecoverable.

BACKGROUND

The total outstanding monies owed to Council of \$1519.15, are detailed as follows;

Date	Invoice	Details	
21/11/2011	3141	Fire Infringement Fees – Significant years have passed, reasons unknown for non-payment	\$500.00
05/09/2012	3445	Building Fees – unable to locate customer, has left the district and longstanding dispute between owner and tenant on who is liable for the fee.	\$130.50
30/12/2015	4084	Reimbursement LGMA Conference, no supporting evidence or Purchase Order	\$199.21
24/03/2015	4120	Transfer Station Fees – customer has moved from the district, customer has paid all other invoices, several reminders have been sent to no avail	\$10.00
26/10/2016	4429	Library Books – unable to locate customer, has left the district – family has no known whereabouts	\$29.60
13/02/2017	4478	Fire Infringement Fees – Customers mail was continually returned to sender. Customer has since sold the property and we have no known whereabouts	\$241.00
2016	Australia Post	A duplicated money order was presented via Australia Post. This was made during the crossover from FAP to electronic.	\$408.84

COMMENT/ DETAILS

All outstanding debtors are reviewed on a monthly basis and whilst Council has a good track record of managing and recovering debts there will always be some debts that become uncollectable. Due to the excessive age of the debts presented and the significant costs that would be associated with debt collection it would be uneconomical to pursue the debt with legal action.

CONSULTATION

Finance Officer
Chief Executive Officer

STATUTORY/ LEGAL ENVIRONMENT

Local Government Act 1995 Section 6.12 - Power to defer, grant discounts, waive or write off debts.

- (1) Subject to subsection (2) and any other written law, a local government may —
 - (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money; or
 - (c) write off any amount of money,
 which is owed to the local government.

* Absolute majority required.

- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The amounts being written off will have little impact on the budget, the practice of regularly reporting such matters and obtaining Council approval for debt write off enables sound corporate governance.

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and Effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance.	5.2.1	Ensure the Council's decision making process is effective and transparent.
		5.2.3	Ensure appropriate funds are available to implement current and future action plans

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council resolve to write off the following unrecoverable debts totalling \$1519.15:

21/11/2011	3141	\$500.00
05/09/2012	3445	\$130.50
30/12/2015	4084	\$199.21
24/03/2015	4120	\$10.00
26/10/2016	4429	\$29.60
13/02/2017	4478	\$241.00
2016	Australia Post	\$408.84

10.4.4 RELATED PARTY DISCLOSURE – POLICY CP039 ADOPTION

File Reference	1.1.27
Proponents:	Nil
Disclosure of Interest:	Nil
Date:	14.06.2018
Previously Before Council:	N/A
Authors Name & Position:	Cara Ryan, Finance Manager
Attachments:	10.4.4.1 Related Party Disclosure Policy

NATURE OF COUNCIL'S ROLE IN THE MATTER:

- Advocacy *When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*
- Executive *The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*
- Legislative *Includes adopting local laws, local planning schemes and policies.*
- Review *When Council reviews decisions made by Officers.*
- Quasi-judicial *When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).*

PURPOSE OF THE REPORT

This report is presented to Council to adopt a policy and procedure on the treatment and disclosure of related party transactions as required under AASB124 *Related Party Disclosures*.

BACKGROUND

A change to the Australian Accounting Standards issued in March 2015 extended the scope of AASB124 related Party Disclosures to include the application to "not-for-profit" entities. This standard was previously only applicable to "for-profit" entities.

As this is an Australian Accounting Standard requirement it is different to Disclosure of Interest and Gift and Travel Disclosure requirements that are imposed under the Local Government Act 1995 and associated Regulations. It is also important to note that this standard has not been implemented to detect or report, fraud or misconduct. It is simply to enhance transparency and accountability of local government transactions.

From 1 July 2016 the Shire was required to identify all transactions that are undertaken with related parties, with the requirement to disclose the nature of related party relationships when preparing the Annual Financial Report for 30th June 2017.

A Related Party is a person or entity that is related to the local government that is preparing its financial statements, and is likely to include the following:

- Entities related to Council (i.e. an entity set up, controlled, or is significantly influenced by Council such as a regional council and regional subsidiaries);
- Key Management Personnel (KMP) of Council (i.e. Councillors, CEOs and Senior Staff);
- Close family members of Key Management Personnel (KMP); and
- Entities that are controlled or jointly controlled by KMP or their close family members (i.e. joint ventures, companies, sporting clubs).

Any transactions between Council and these parties, whether monetary or not, may need to be identified and disclosed.

If there have been related party transactions during the periods covered by the financial statements, the local government must disclose the nature of the related party relationship as well as information about those transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements. At a minimum, disclosures shall include:

- a) The amount of the transactions;
- b) The amount of outstanding balances, including commitments, and
 - i. their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - ii. details of any guarantees given or received;
- c) Provisions for doubtful debts related to the amount of outstanding balances; and
- d) The expense recognised during the period in respect of bad or doubtful debts due from related parties.

COMMENT/ DETAILS

There are many complexities involving local government with regard to *Related Party Disclosures*, including activities such as using Council facilities and paying Rates, which are related party transactions. However, the nature of some of these transactions could be those that an ordinary citizen would undertake with the local government and be recognised as "Ordinary Citizen Transactions". These transactions are considered to be undertaken at arm's length and in the ordinary course of carrying out a local government's functions and activities.

To help identify "Ordinary Citizen Transactions" and implement a standard approach at capturing and reporting related party transactions the attached Policy has been developed for Council's consideration. This policy is not required by the *Local Government Act 1995*, but will assist in mitigating the risk of non-compliance.

ATTACHMENT 10.4.4.1 RELATED PARTY DISCLOSURE POLICY & DECLARATION FORM CP039

CONSULTATION

Chief Executive Officer

STATUTORY/ LEGAL ENVIRONMENT

Local Government (Financial Management Regulations 1996 – Regulation 5A)

5A. Local governments to comply with AAS

Subject to regulation 4, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.

AASB124 requires disclosure of related party transactions from 1 July 2016.

POLICY IMPLICATIONS

New policy for Council consideration for adoption.

FINANCIAL IMPLICATIONS

There are no financial implications as this is purely a reporting requirement.

STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and Effective Organisation

Strategic Community Plan			
Outcome	Strategies	Strategies	
5.2	Accountable decision making and resource allocation through effective governance.	5.2.1	Ensure the Council's decision making process is effective and transparent.
		5.2.2	Ensure the organisation's governance structure, policies and procedures are current and relevant.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council adopt the Related Party Disclosure Policy CP 039 and Declaration form as included as ATTACHMENT 10.4.4.1 of this Agenda and Minutes

- 11. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
Nil

- 12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
Nil

- 13. CONFIDENTIAL ITEMS**
Nil

- 14. TIME AND DATE OF NEXT MEETING**
Next Ordinary Council meeting to be held on 26 July, 2018 at 3:30pm.

- 15. CLOSURE OF MEETING**



COPY

File Ref: ADM81
Your Ref:

Ms A O'Halloran
Chief Executive Officer
Shire of Wandering
22 Watts Street
WANDERING WA 6308

Dear Amanda

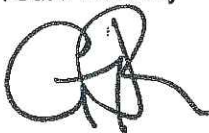
APPOINTMENT OF DUAL FIRE CONTROL OFFICER 2018/19

I wish to advise that the Council has nominated Mr Craig Cousins for appointment as a Dual Fire Control Officer with the Shire of Wandering for the 2018/19 fire season:

If Council's nomination is approved, please arrange the necessary local advertising

Should you have any queries regarding this matter, please don't hesitate to contact me.

Yours faithfully



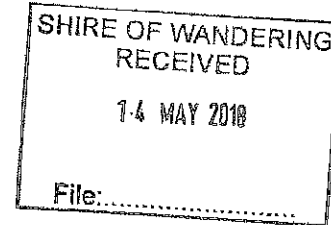
Rick Pares
DEPUTY CHIEF EXECUTIVE OFFICER

28th May 2018

COPY

Shire of
BROOKTON

OUR REF: ADM 0191
YOUR REF:
ENQUIRIES/CONTACT ELEESHA COOTE
ppo@brookton.wa.gov.au



Mrs Amanda O'Halloran
Chief Executive Officer
Shire of Wandering
22 Watts Street
WANDERING WA 6308

Dear Amanda,

RE: APPOINTMENT OF DUAL FIRE CONTROL OFFICERS 2018/19

The Shire of Brookton respectfully requests the following persons be appointed as Dual Fire Control Officers by the Shire of Wandering for the coming 2018/19 Bush Fire season:

- Mr Ross Evans
- Mr Tim Evans
- Mr Len Simmons

Should you require clarification or further information in relation to this matter, please contact Eleesha Coote on 08 9642 1106

Yours faithfully

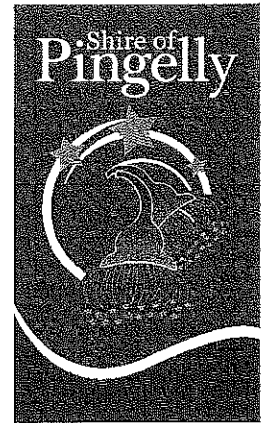
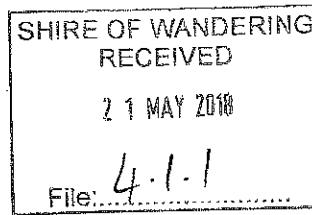
A handwritten signature in black ink, appearing to read "Ian D'Arcy".

Ian D'Arcy
Chief Executive Officer
11/05/18

YOUR REF:

OUR REF: ADM0313/OWS18897

ENQUIRIES: Sheryl Squiers



17 May 2018

Ms A O'Halloran
Chief Executive Officer
Shire of Wandering
22 Watts Street
WANDERING WA 6308

Dear Amanda

Appointment of Dual Fire Control Officers 2018/19

Council is seeking the appointment of the following Dual Fire Control Officers with the Shire of Wandering for the 2018/19 fire season:

Rodney Leonard Shaddick
Robert Alexander Kirk
Malcolm Leslie Cunningham
Simon Parsons
Anthony Turton
Adam Lindsay Watts

If Council's request is approved, please arrange the necessary local advertising.

Should you have any questions in regard to this matter, please contact Sheryl Squiers, Administration Officer Technical on (08) 9887 1066 or email aot@pingelly.wa.gov.au.

Yours faithfully


Gavin Pollock
Chief Executive Officer

SHIRE OF WANDERING

MONTHLY FINANCIAL REPORT

For the Period Ended 31 May 2018



TABLE OF CONTENTS

Statement of Financial Activity by Program

Note 1	Significant Accounting Policies
Note 2	Explanation of Material Variances
Note 3	Net Current Funding Position
Note 4	Cash and Investments
Note 5	Cash Backed Reserves
Note 6	Receivables
Note 7	Capital Disposals
Note 8	Capital Acquisitions
Note 9	Grants and Contributions
Note 10	Trust
Note 11	Budget Amendments
Appendix A	Detailed Schedules

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF WANDERING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2018

	Note	Adopted Annual Budget	Revised Annual Budget	Var. \$ (b)-(a)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	\$	%	
Operating Revenues									
Governance		0	0	0	0	0	0		
General Purpose Funding - Rates	11	936,766	945,766	9,000	945,766	948,335	2,569	0%	
General Purpose Funding - Other	11	492,258	275,950	(216,308)	272,896	270,122	(2,774)	(1%)	
Law, Order and Public Safety	11	37,520	32,470	(5,050)	32,013	41,368	9,355	29%	▲
Health	11	1,000	4,500	3,500	4,125	4,685	560	14%	
Education and Welfare		0	0	0	0	0	0		
Housing		40,300	40,300	0	36,938	37,029	91	0%	
Community Amenities	11	41,150	43,850	2,700	42,449	46,919	4,470	11%	
Recreation and Culture		1,500	1,500	0	1,286	678	(608)	(47%)	
Transport	11	1,377,430	1,355,430	(22,000)	798,842	129,875	(668,966)	(84%)	▼
Economic Services	11	695,786	721,536	25,750	672,937	718,256	45,319	7%	
Other Property and Services	11	30,450	35,450	5,000	32,472	38,088	5,616	17%	▲
Total Operating Revenue		3,654,160	3,456,752	(197,408)	2,839,724	2,235,356	(604,368)		
Operating Expense									
Governance	11	(184,857)	(180,857)	4,000	(161,594)	(158,725)	2,869	2%	
General Purpose Funding	11	(85,262)	(89,262)	(4,000)	(82,144)	(85,912)	(3,768)	(5%)	
Law, Order and Public Safety	11	(141,232)	(138,232)	3,000	(127,271)	(132,765)	(5,494)	(4%)	
Health		(30,642)	(30,642)	0	(28,061)	(30,960)	(2,899)	(10%)	
Education and Welfare	11	(3,770)	(2,270)	1,500	(2,068)	(1,525)	543	26%	▲
Housing	11	(66,182)	(64,182)	2,000	(59,207)	(29,486)	29,721	50%	▲
Community Amenities	11	(208,582)	(191,382)	17,200	(175,307)	(169,096)	6,211	4%	
Recreation and Culture	11	(194,333)	(190,333)	4,000	(174,328)	(161,459)	12,869	7%	
Transport	11	(2,474,499)	(2,348,499)	126,000	(1,782,234)	(1,779,865)	2,369	0%	
Economic Services	11	(802,656)	(831,156)	(28,500)	(762,891)	(777,266)	(14,375)	(2%)	
Other Property and Services	11	(85,281)	(36,594)	48,687	(35,722)	134,324	170,046	476%	▲
Total Operating Expenditure		(4,277,296)	(4,103,409)	173,887	(3,390,827)	(3,192,735)	198,092		
Funding Balance Adjustments									
Add back Depreciation		707,690	707,690	0	648,637	615,034	(33,603)	(5%)	
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	0	0	0		
Adjust Provisions and Accruals		0	0	0	0	0	0		
Net Cash from Operations		84,554	61,033	(23,521)	97,534	(342,345)	(439,879)		
Capital Revenues									
Grants, Subsidies and Contributions	9	498,820	540,413	41,593	436,267	436,267	0	0%	
Proceeds from New Debentures		0	0	0	0	650,000	650,000		▲
Proceeds from Disposal of Assets	7	0	0	0	0	0	0		
Total Capital Revenues		498,820	540,413	41,593	436,267	1,086,267	650,000		
Capital Expenses									
Land and Buildings	8	0	0	0	0	0	0		
Infrastructure - Roads	8	(748,724)	(739,601)	9,123	(736,724)	(767,073)	(30,349)	(4%)	
Infrastructure - Bridges	8	(100,000)	(100,000)	0	0	0	0		
Plant and Equipment	8	(7,000)	(7,000)	0	0	0	0		
Furniture and Equipment	8	(2,000)	(2,000)	0	(1,000)	(968)	32	3%	
Total Capital Expenditure		(857,724)	(848,601)	9,123	(737,724)	(768,041)	(30,317)		
Net Cash from Capital Activities		(358,904)	(308,188)	50,716	(301,457)	318,226	619,683		
Financing									
Transfer from Reserves	5	0	0	0	0	0	0		
Repayment of Debentures		(69,957)	(69,957)	0	(69,957)	(69,957)	(0)	(0%)	
Transfer to Reserves	5	(2,283)	(2,283)	0	(750)	(921)	(171)	(23%)	
Net Cash from Financing Activities		(72,240)	(72,240)	0	(70,707)	(70,878)	(171)		
Net Operations, Capital and Financing		(346,590)	(319,395)	27,195	(274,630)	(94,997)	179,633		
Opening Funding Surplus(Deficit)	3	346,590	346,590	0	346,590	346,590	0	0%	
Closing Funding Surplus(Deficit)	3	(0)	27,195	27,195	71,960	251,593	179,633		

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

SHIRE OF WANDEIRNG
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 10.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and as 0
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.

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

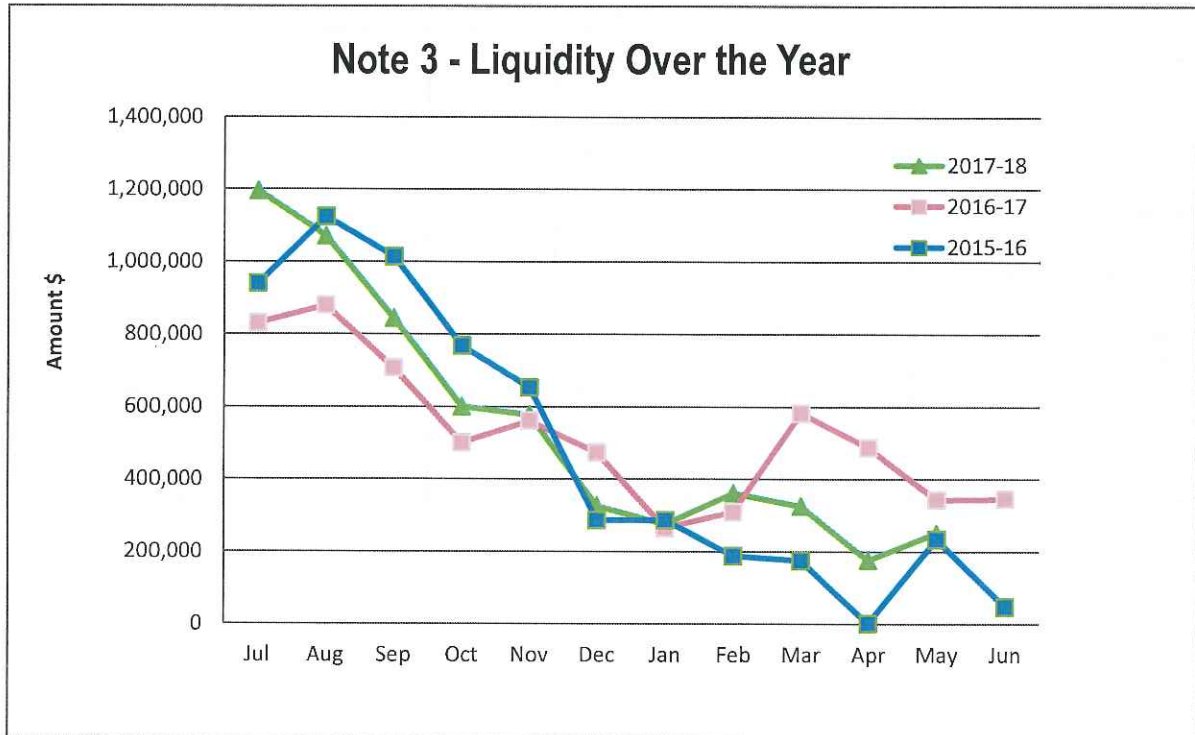
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	0				
General Purpose Funding - Rates	2,569	0.27%			
General Purpose Funding - Other	(2,774)	(1.02%)			
Law, Order and Public Safety	9,355	29.22%	▲	Permanent	\$7,148 insurance reimbursement for damage to CCTV.
Health	560	13.59%			
Education and Welfare	0				
Housing	91	0.25%			
Community Amenities	4,470	10.53%			
Recreation and Culture	(608)	(47.32%)			
Transport	(668,966)	(83.74%)	▼	Timing	Delay in Storm Damage Funding.
Economic Services	45,319	6.73%	▲	Permanent	NRM Funding of \$20,000 Feral Pigs. NRM funding of \$8,500 for Lions Club Project. Further increase in Fuel Sales of \$15,000.
Other Property and Services	5,616	17.29%	▲	Permanent	Continued increase in Fuel Credit Rebate \$4,400.
Operating Expense					
Governance	2,869	1.78%			
General Purpose Funding	(3,768)	(4.59%)			
Law, Order and Public Safety	(5,494)	(4.32%)	▼	Permanent	Replacement of damaged CCTV covered by insurance \$7,148.
Health	(2,899)	(10.33%)			
Education and Welfare	543	26.28%			
Housing	29,721	50.20%	▲	Permanent	Roof repair on 14 Down Street was a \$16,000 saving. \$8,112 underbudget on depreciation due to revaluation of assets last financial year.
Community Amenities	6,211	3.54%	▲	Permanent	Continual saving's on maintaining Public Conveniences.
Recreation and Culture	12,869	7.38%	▲	Permanent	Continual saving's on maintaining Parks & Reserves.
Transport	2,369	0.13%			
Economic Services	(14,375)	(1.88%)	▼	Permanent	Increased costs on fuel purchases as a result of increased sales on fuel.
Other Property and Services	170,046	476.02%	▲	Timing	Over-allocation of Wages Overheads.
Capital Revenues					
Grants, Subsidies and Contributions	0	0.00%			
Proceeds from Disposal of Assets	0				
Capital Expenses					
Land and Buildings					
Infrastructure - Roads	(30,349)	(4.12%)	▼	Permanent	Overspend on Regional Road Group project.
Infrastructure - Parks & Ovals					
Plant and Equipment	0				
Furniture and Equipment	32	3.18%			

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note	YTD 31 May 2018	Last Period YTD 30 April 2018	YTD 31 May 2017	
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	299,800	230,812	247,816
Cash Restricted	4	284,623	284,623	349,784
Receivables - Rates	6	43,293	53,116	34,657
Receivables -Other	6	108,150	41,627	347,639
Inventories		71,867	100,156	0
		807,733	710,334	979,896
Less: Current Liabilities				
Payables		(194,063)	(188,730)	(324,252)
Provisions		(116,444)	(99,741)	38,380
		(310,507)	(288,471)	(285,872)
Less: Cash Reserves	7	(284,623)	(284,623)	(349,784)
Add: Leave Entitlements Cash Backed		38,990	38,990	
Net Current Funding Position		251,593	176,230	344,240



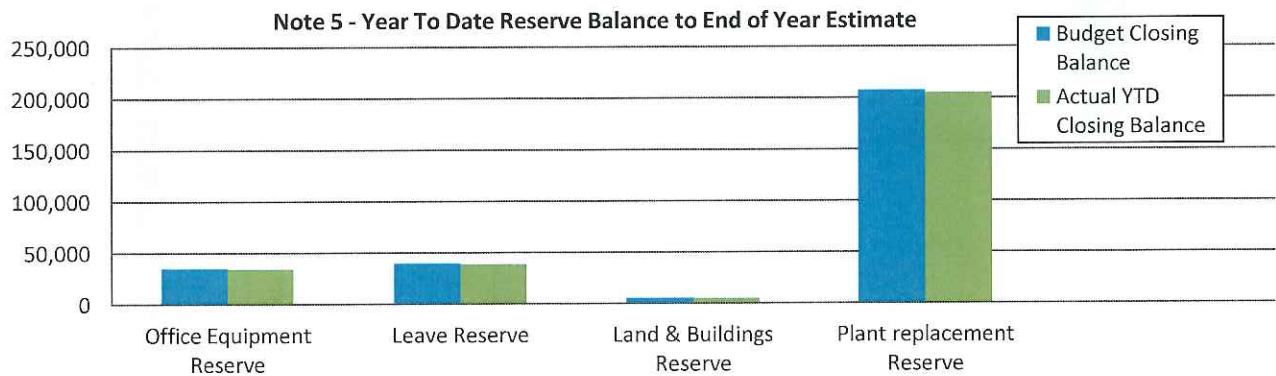
SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	0.00%	163,903			163,903	WBC	At Call
Cash Investment Account	0.50%	134,798			134,798	WBC	At Call
Trust Bank Account	0.00%			22,260	22,260	WBC	At Call
Cash on Hand	0.00%	1,100			1,100		On Hand
(b) Term Deposits							
Municipal Reserves	2.40%		284,623		284,623	WBC	06-Jun-18
(c) Treasury							
Total		299,800	284,623	22,260	606,683		

Note 5: Cash Backed Reserve

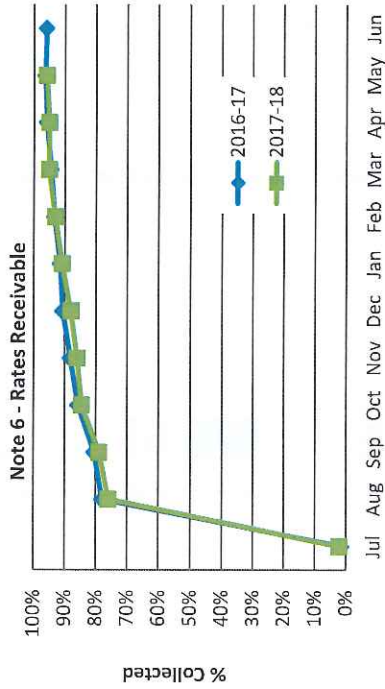
2017-18	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Equipment Reserve	34,642	400	112	344	0	0	0	35,386	34,754
Leave Reserve	38,864	500	126	385	0	0	0	39,749	38,990
Land & Buildings Reserve	5,440	50	18	54	0	0	0	5,544	5,458
Plant replacement Reserve	204,757	1,366	665	1,500	0	0	0	207,623	205,422
	283,703	2,316	921	2,283	0	0	0	288,302	284,623



SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2018

Note 6: RECEIVABLES
Receivables - Rates Receivable

	YTD 31 May 2018	30 June 2017
Opening Arrears Previous Years	\$ 33,729	\$ 20,627
Rates -levied this year	975,620	
Rubbish - levied this year	29,222	
ESL - levied this year	30,000	
TOTAL - RATES/RUBBISH/ESL	1,034,842	928,909
Discounts Given	(41,545)	(35,676)
Less Collections to date	(983,733)	(880,131)
Equals Current Outstanding	43,293	33,729
Net Rates Collectable	43,293	33,729
% Collected	96.78%	96.31%



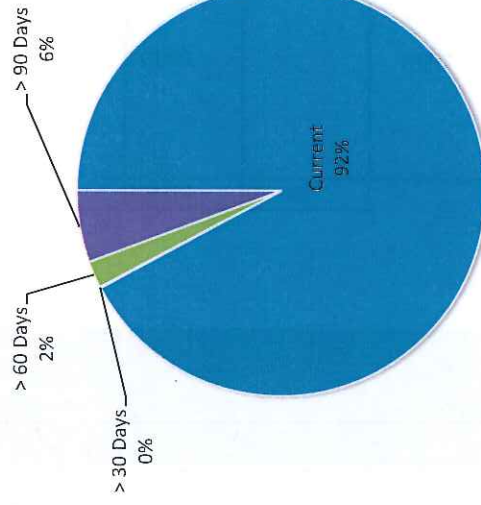
Comments/Notes - Receivables Rates

Receivables - General

	Current	> 30 Days	> 60 Days	> 90 Days
Receivables - General	\$ 99,626	\$ 87	\$ 2,296	\$ 6,142
Total Receivables General Outstanding				108,150

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 7: CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget		
					YTD 31 05 2018		
Cost	Accum Depr	Proceeds	Profit (Loss)		Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$		\$	\$	\$
0	0	0	0		0	0	0

Note 8: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	YTD 31 05 2018				Variance (Under)/Over
			Adopted Annual Budget	Revised Annual Budget	YTD Budget	YTD Actual	
0%	○	<u>Land & Buildings</u>	0	0	0	0	0
		Land & Buildings Total	0		0	0	0
0%	○	<u>Plant & Machinery</u>					
		Weighing System	(7,000)	(7,000)	0	0	0
		Plant & Machinery Total	(7,000)	(7,000)	0	0	0
		<u>Roads</u>					
		Regional Road Group Construction					0
100%	●	North Bannister Wandering Rd - Reconstruct, widen, 2 coat sea - Stage 1	(322,529)	(322,529)	(322,529)	(327,136)	(4,607)
100%	●	North Bannister Wandering Rd - Reconstruct, widen, 2 coat seal - Stage 2	(271,202)	(256,202)	(256,202)	(273,032)	(16,830)
		Direct Grant					
100%	●	Wandering Pingelly Rd - Tree Pruning	(51,993)	(34,993)	(34,993)	(35,000)	(7)
		Blackspot Funding					
75%	◉	Intersection Wandering/Bannister Rd & Ricks Rd, construct to 7mwide, 2 coat seal	0	(22,877)	(20,000)	(18,942)	1,058
		Roads to Recovery					
100%	●	Down St/Dunmall Dr - Reseal	(30,000)	(30,000)	(30,000)	(37,563)	(7,563)
100%	●	Townstreet Reseal	(53,000)	(53,000)	(53,000)	(55,658)	(2,658)
100%	●	Mulching	(20,000)	(20,000)	(20,000)	(19,743)	257
		Roads Total	(748,724)	(739,601)	(736,724)	(767,073)	(30,349)
		<u>Bridges</u>					
0%	○	Corrairing Bridge	(100,000)	(100,000)	0	0	0
		Bridges Total	(100,000)	(100,000)	0	0	0
		<u>Furniture & Equipment</u>					
50%	◉	Office Equipment	(2,000)	(2,000)	(1,000)	(968)	32
		Furniture & Equipment Total	(2,000)	(2,000)	(1,000)	(968)	32
		Capital Expenditure Total	(857,724)	(848,601)	(737,724)	(768,041)	(30,317)

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Approval	2017-18 Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
						Received	Not Received
GENERAL PURPOSE FUNDING	(Y/N)	\$	\$	\$	\$	\$	\$
Equalisation Grant	Y	263,372	(126,911)	136,461	0	130,422	6,039
Local Road Grant	Y	213,892	(108,897)	104,995	0	104,995	0
Grants Commission - Bridges	Y	0	19,000	0	19,000	19,000	0
LAW, ORDER, PUBLIC SAFETY	Y	30,600	(7,650)	22,950	0	22,950	0
ESL Maintenance Grant							
TRANSPORT	Y	51,993	(22,050)	29,943	0	29,943	0
Direct Grant	Y	395,820	0	0	395,820	316,655	79,165
Regional Road Group	Y	1,322,937	0	1,322,937	0	98,258	1,224,679
MRD Storm Damage Funding	Y	103,000	0	0	103,000	119,612	(16,612)
Roads to Recovery	Y	0	41,593	0	41,593	0	41,593
Blackspot Funding	Y						
ECONOMIC SERVICES	Y	101,214	0	101,214	0	101,732	(518)
Community Resource Centre - Delivery Grant	Y	4,882	0	4,882	0	4,882	0
CRC - Centrelink	Y	30,279	(13,779)	16,500	0	16,500	0
CRC - Trainee Grant	Y	3,000	0	3,000	0	0	3,000
CRC - Other Grants	Y	8,750	(8,750)	0	0	0	0
Community Development Grant	Y						
TOTALS		2,529,739	(227,444)	1,742,882	559,413	964,950	1,337,345
Operating		2,030,919	(288,037)			509,682	
Non-Operating		498,820	0			436,267	
		<u>2,529,739</u>	<u>(288,037)</u>			<u>945,950</u>	

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 10: TRUST FUND

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

Description	Opening Balance 1 Jul 17 \$	Amount Received \$	Amount Paid \$	Closing Balance 31-May-18 \$
Councillor Nomination Deposits	0	240	(240)	0
Cleaning Bonds	2,000	1,100	(2,650)	450
Town Planning Bonds	12,613	4,387	(5,000)	12,000
Fire Brigade Donations	3,340	0	0	3,340
Declared Species Group	31,667	0	(25,897)	5,770
Other Bonds	50	1,000	(350)	700
	49,670	6,727	(34,137)	22,260

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 11: BUDGET AMENDMENTS

Amendments to original budget since budget adoption, as per Budget Review at February 2018 Ordinary Council Meeting.

GL Account Code	Description	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$
E04102	Council Election Expenses	Operating Expense	4,000		4,000
R03103	General Rates Levied	Operating Revenue	5,000		9,000
R03105	Penalty Interest Raised on Rates	Operating Revenue	3,000		12,000
R03120	Less Discount on Rates	Operating Revenue	4,000		16,000
R03201	Grants Commission - General	Operating Revenue		(126,911)	(110,911)
R03202	Grants Commission - Roads	Operating Revenue		(108,897)	(219,808)
R03203	Grants Commission - Bridges	Operating Revenue	19,000		(200,808)
R03252	Interest Received - Short Term Investments	Operating Revenue		(2,500)	(203,308)
E03290	Other General Purpose Funding Expenses	Operating Expense		(4,000)	(207,308)
R05100	DFES Grants	Operating Revenue		(7,650)	(214,958)
R05102	Fines and Penalties - Fire Prevention	Operating Revenue	2,600		(212,358)
E05200	Ranger Services	Operating Expense	3,000		(209,358)
R07701	Income Relating to Other Health	Operating Revenue	3,500		(205,858)
E08290	Other Expenses Relating to Other Education	Operating Expense	1,500		(204,358)
E09101	Maintenance - 13 Dunmall Drive	Operating Expense		(6,000)	(210,358)
E09104	Maintenance - 1 Dowsett Street	Operating Expense	8,000		(202,358)
R10101	Domestic Refuse Collection Fees	Operating Revenue	3,500		(198,858)
E10101	Domestic Refuse Collection	Operating Expense	4,000		(194,858)
E10103	Refuse Site Maintenance Costs	Operating Expense		(2,000)	(196,858)
R10201	Commercial Refuse Collection Fees	Operating Revenue		(1,800)	(198,658)
R10290	Commercial waste Fees & Charges	Operating Revenue	1,000		(197,658)
E10201	Commercial Refuse Collection	Operating Expense		(1,800)	(199,458)
E10203	Street Bin Collection Expenses	Operating Expense	6,000		(193,458)
E10601	Planning Consultant Fees	Operating Expense	3,000		(190,458)
E10701	Public Conveniences - Watts Street	Operating Expense	8,000		(182,458)
E11301	Community Centre Oval	Operating Expense	2,000		(180,458)
E11306	Playgrounds	Operating Expense	2,000		(178,458)
R12202	Grant - Blackspot Funding	Capital Revenue	41,593		(136,865)
R12204	Grant - MRWA Direct	Operating Revenue		(22,000)	(158,865)
E12200	Rural Road Maintenance	Operating Expense	134,000		(24,865)
E12201	Town Street Maintenance	Operating Expense		(10,000)	(34,865)
E12207	Street Lighting	Operating Expense	2,000		(32,865)
E12209	Flood Damage 1	Operating Expense	800,000		767,135
E12210	Flood Damage II	Operating Expense		(800,000)	(32,865)
R13102	Feral Pigs Funding	Operating Revenue	14,000		(18,865)
E13102	Feral Pigs	Operating Expense		(14,000)	(32,865)
E13300	Consultant Building Surveyor	Operating Expense	3,000		(29,865)
R13403	CRC Training Course Fees	Operating Revenue		(1,500)	(31,365)
R13410	CRC Project Grants Income	Operating Revenue		(15,000)	(46,365)
R13412	Wandering Echo	Operating Revenue		(2,500)	(48,865)
R13418	RDL Prof. Development & Training	Operating Revenue	3,000		(45,865)
R13420	RDL Traineeship	Operating Revenue		(2,500)	(48,365)
R13423	Community Development Grants Income	Operating Revenue		(8,750)	(57,115)
E13406	CRC Training Courses	Operating Expense	5,000		(52,115)
E13417	CRC Marketing & Promotion	Operating Expense	2,500		(49,615)
R13490	Insurance Reimbursement	Operating Revenue	9,000		(40,615)
R13602	Fuel Sales - Diesel	Operating Revenue	30,000		(10,615)
E13602	Fuel Purchases - Diesel	Operating Expense		(25,000)	(35,615)
E14203	Works - Health, Safety & Training	Operating Expense		(8,000)	(43,615)
E14290	Other Works Related Expenses	Operating Expense		(8,000)	(51,615)
E14294	Less PWOH allocated to Works & Services	Operating Expense	77,762		26,147
R14301	Diesel Fuel Rebate	Operating Revenue	5,000		31,147
E14301	Plant - Insurance	Operating Expense		(4,000)	27,147
E14302	Plant - Fuel & Oils	Operating Expense		(30,000)	(2,853)

SHIRE OF WANDERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2018

Note 11: BUDGET AMENDMENTS

Amendments to original budget since budget adoption, as per Budget Review at February 2018 Ordinary Council Meeting.

GL Account Code	Description	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
E14304	Plant - Parts & Repairs	Operating Expense		(20,000)	(22,853)
E14306	Plant - Licences	Operating Expense	10,000		(12,853)
E14308	Less Plant Operation Costs allocated to Works & Services	Operating Expense	65,854		53,001
E14309	Plant - Depot Maintenance	Operating Expense		(5,000)	48,001
E14500	Admin - Salaries	Operating Expense	52,592		100,593
E14501	Admin - Superannuation	Operating Expense	5,000		105,593
E14502	Admin - Fringe Benefits Tax	Operating Expense		(4,000)	101,593
E14506	Admin - Building Maintenance	Operating Expense		(9,000)	92,593
E14508	Admin - Insurance Premiums	Operating Expense	6,500		99,093
E14509	Admin - Vehicle Running Expenses	Operating Expense	3,000		102,093
E14510	Office Equipment Maintenance	Operating Expense		(5,260)	96,833
E14514	Legal Expenses	Operating Expense	2,000		98,833
E14515	Consultancy Fees	Operating Expense		(47,168)	51,665
E14521	Resource Sharing	Operating Expense		(33,593)	18,072
0012RRG	Stage II North Wandering Bannister Rd works	Capital Expenses	15,000		33,072
0056RRG	Wandering Pingelly Rd - Tree Pruning	Capital Expenses	17,000		50,072
0004BSF	Intersection Wandering/Bannister Rd & Ricks Rd	Capital Expenses		(22,877)	27,195
Amended Budget Cash Position			1,386,901	(1,359,706)	27,195

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
GOVERNANCE							
Members of Council							
E04101	Members Conference Expenses	(12,000)	(12,000)	0	(11,000)	(11,790)	(790)
E04102	Council Election Expenses	(5,000)	(1,000)	4,000	(1,000)	(1,061)	(61)
E04103	President's Allowance	(4,000)	(4,000)	0	(2,663)	(3,000)	(337)
E04104	Members Refreshments	(6,000)	(6,000)	0	(5,500)	(4,976)	524
E04105	Members - Insurance	(5,372)	(5,372)	0	(5,372)	(5,400)	(28)
E04106	Members - Subscriptions, Donations	(15,725)	(15,725)	0	(15,725)	(15,048)	677
E04109	Members Sitting Fees	(500)	(500)	0	(451)	(431)	21
E04112	Maintenance - Council Chambers	(1,443)	(1,443)	0	(1,309)	(739)	570
E04113	Members Other Expenditure	(14,000)	(14,000)	0	(7,826)	(6,141)	1,685
E04198	Depreciation	0	0	0	0	0	0
E04199	Administration Allocated	(120,817)	(120,817)	0	(110,748)	(110,138)	610
Total Expenditure		(184,857)	(180,857)	4,000	(161,594)	(158,725)	2,869
Sub-total: Members of Council		(184,857)	(180,857)	4,000	(161,594)	(158,725)	2,869
NET RETURN : GOVERNANCE		(184,857)	(180,857)	4,000	(161,594)	(158,725)	2,869
GENERAL PURPOSE FUNDING							
Rates							
R03103	General Rates Levied	975,619	980,619	5,000	980,619	983,142	2,523
R03104	Ex-Gratia Rates Received	2,692	2,692	0	2,692	2,692	0
R03105	Penalty Interest Raised on Rates	3,000	6,000	3,000	5,750	5,953	203
R03108	Instalment Interest Received	2,184	2,184	0	2,002	1,625	(377)
R03109	Rates Administration Fee Received	2,400	2,400	0	2,200	3,440	1,240
R03111	Legal Fees Rate Recovery	0	0	0	0	2,793	2,793
R03120	Less Discount on Rates	(41,545)	(37,545)	4,000	(37,545)	(37,499)	46
Total Revenue		944,350	956,350	12,000	955,718	962,146	6,428
E03100	Minor Rate Expenses	0	0	0	0	(346)	(346)
E03101	Valuation Expenses and Title Searches	(6,000)	(6,000)	0	(5,500)	(6,433)	(933)
E03199	Administration Allocated	(48,636)	(48,636)	0	(44,583)	(46,475)	(1,892)
Total Expenditure		(54,636)	(54,636)	0	(50,083)	(53,254)	(3,171)
Sub-total: Rates		889,714	901,714	12,000	905,635	908,892	3,257
General Purpose Grants							
R03201	Grants Commission - General	263,372	136,461	(126,911)	136,461	130,422	(6,039)
R03202	Grants Commission - Roads	213,892	104,995	(108,897)	104,995	104,995	0
R03203	Grants Commission - Bridges	0	19,000	19,000	19,000	19,000	0
R03250	Interest Received - Municipal	410	410	0	374	292	(82)
R03251	Interest Received - Reserve Funds	3,500	3,500	0	1,201	921	(280)
R03252	Interest Received - Short Term Investments	3,500	1,000	(2,500)	913	681	(232)
Total Revenue		484,674	265,366	(219,308)	262,944	256,311	(6,633)
E03290	Other General Purpose Funding Expenses	(10,000)	(14,000)	(4,000)	(13,163)	(13,880)	(717)
E03299	Administration Allocated	(20,626)	(20,626)	0	(18,898)	(18,778)	120
Total Expenditure		(30,626)	(34,626)	(4,000)	(32,061)	(32,658)	(597)
Sub-total: General Financing		454,048	230,740	(223,308)	230,883	223,653	(7,230)
NET RETURN : GENERAL PURPOSE FUNDING		1,343,762	1,132,454	(211,308)	1,136,518	1,132,545	(3,973)

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
LAW, ORDER & PUBLIC SAFETY							
Fire Prevention							
R05100	DFES Grants	30,600	22,950	(7,650)	22,950	22,950	0
R05101	ESL Administration Fee	4,000	4,000	0	4,000	4,000	0
R05102	Fines and Penalties - Fire Prevention	720	3,320	2,600	3,200	5,231	2,031
Total Revenue		35,320	30,270	(5,050)	30,150	32,181	2,031
E05100	Purchase of Plant & Equipment <\$1,200 per item	(4,000)	(4,000)	0	(3,663)	(2,222)	1,441
E05101	Maintenance of Plant and Equipment	(750)	(750)	0	(682)	0	682
E05102	Maintenance of Vehicles/Trailers/Boats	(8,881)	(8,881)	0	(8,129)	(5,084)	3,045
E05103	Maintenance of Land and Buildings	(4,316)	(4,316)	0	(3,949)	(1,405)	2,544
E05104	Clothing and Accessories	(3,000)	(3,000)	0	(2,750)	(209)	2,541
E05105	Utilities, Rates and Taxes	(1,500)	(1,500)	0	(1,375)	(1,169)	206
E05106	Other Goods and Services	(2,000)	(2,000)	0	(1,826)	(1,611)	215
E05107	Insurances	(7,569)	(7,569)	0	(7,569)	(7,471)	98
E05190	Other Fire Control Expenses	(7,719)	(7,719)	0	(7,073)	(6,818)	255
E05198	Depreciation	(49,778)	(49,778)	0	(45,628)	(44,561)	1,067
E05199	Administration Allocated	(25,520)	(25,520)	0	(23,386)	(35,025)	(11,639)
Total Expenditure		(115,033)	(115,033)	0	(106,030)	(105,575)	455
Sub-total: Fire Prevention		(79,713)	(84,763)	(5,050)	(75,880)	(73,395)	2,485
Animal Control							
R05201	Fines and Penalties - Animal Control	300	300	0	275	10	(265)
R05202	Dog Registration Fees	1,800	1,800	0	1,500	1,889	389
R05203	Cat Registration Fees	100	100	0	88	140	52
Total Revenue		2,200	2,200	0	1,863	2,039	176
E05200	Ranger Services	(12,000)	(9,000)	3,000	(8,250)	(7,947)	303
E05290	Other Animal Control Expenses	(1,483)	(1,483)	0	(1,353)	(235)	1,118
E05299	Administration Allocated	(6,946)	(6,946)	0	(6,358)	(6,475)	(117)
Total Expenditure		(20,429)	(17,429)	3,000	(15,961)	(14,657)	1,304
Sub-total: Animal Control		(18,229)	(15,229)	3,000	(14,098)	(12,618)	1,480
Other Law & Order							
R05390	Income Relating to Other Law	0	0	0	0	7,148	7,148
Total Revenue		0	0	0	0	7,148	7,148
E05300	CCTV Camera Maintenance	(1,200)	(1,200)	0	(1,100)	(8,348)	(7,248)
E05398	Depreciation of CCTV Camera	(2,574)	(2,574)	0	(2,354)	(2,360)	(6)
E05399	Administration Allocated	(1,996)	(1,996)	0	(1,826)	(1,825)	1
Total Expenditure		(5,770)	(5,770)	0	(5,280)	(12,533)	(7,253)
Sub-total: Other Law & Order		(5,770)	(5,770)	0	(5,280)	(5,385)	(105)
NET RETURN: LAW, ORDER & PUBLIC SAFETY		(103,712)	(105,762)	(2,050)	(95,258)	(91,397)	3,861

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
HEALTH							
Administration and Inspection							
E07400	Consultant Health Surveyor	(16,500)	(16,500)	0	(15,125)	(17,221)	(2,096)
E07401	Analytical Expenses	(400)	(400)	0	(363)	0	363
E07490	Other Preventative Services Expenses	(282)	(282)	0	(253)	(296)	(43)
E07499	Administration Allocated	(9,373)	(9,373)	0	(8,591)	(8,712)	(121)
Total Expenditure		(26,555)	(26,555)	0	(24,332)	(26,229)	(1,897)
Sub-total: Administration and Inspection		(26,555)	(26,555)	0	(24,332)	(26,229)	(1,897)
Preventative Services - Pest Control							
E07599	Administration Allocated	(751)	(751)	0	(682)	(2,266)	(1,584)
Sub-total: Preventative Services - Pest Control		(751)	(751)	0	(682)	(2,266)	(1,584)
Preventative Services - Other							
E07699	Administration Allocated	(1,374)	(1,374)	0	(1,254)	(1,295)	(41)
Sub-total: Preventative Services - Other		(1,374)	(1,374)	0	(1,254)	(1,295)	(41)
Other Health							
R07701	Income Relating to Other Health	1,000	4,500	3,500	4,125	4,685	560
Total Revenue		1,000	4,500	3,500	4,125	4,685	560
E07790	Expenses Relating to Other Health	(1,500)	(1,500)	0	(1,375)	(758)	617
E07799	Administration Allocated	(462)	(462)	0	(418)	(412)	6
Total Expenditure		(1,962)	(1,962)	0	(1,793)	(1,170)	623
Sub-total: Other Health		(962)	2,538	3,500	2,332	3,516	1,184
NET RETURN: HEALTH		(29,642)	(26,142)	3,500	(23,936)	(26,274)	(2,338)
EDUCATION & WELFARE							
Education							
E08290	Other Expenses Relating to Other Education	(2,916)	(1,416)	1,500	(1,298)	(759)	539
E08299	Administration Allocated	(116)	(116)	0	(99)	(118)	(19)
Sub-total: Education		(3,032)	(1,532)	1,500	(1,397)	(877)	520
Welfare							
E08699	Administration Allocated	(738)	(738)	0	(671)	(648)	23
Sub-total: Welfare		(738)	(738)	0	(671)	(648)	23
NET RETURN: EDUCATION & WELFARE		(3,770)	(2,270)	1,500	(2,068)	(1,525)	543

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
HOUSING							
Staff Housing							
Total Revenue		0	0	0	0	0	0
E09101	Maintenance - 13 Dunmall Drive	(13,259)	(19,259)	(6,000)	(18,133)	(16,039)	2,094
E09102	Maintenance - 19 Humes Way	(5,151)	(5,151)	0	(4,708)	(4,717)	(9)
E09103	Maintenance - 14 Down Street	(26,384)	(26,384)	0	(24,167)	(9,723)	14,444
E09104	Maintenance - 1 Dowsett Street	(13,306)	(5,306)	8,000	(4,851)	(2,366)	2,485
E09196	Housing Cost Reallocated to Works and Services	62,630	62,630	0	57,409	56,799	(610)
E09198	Depreciation	(32,118)	(32,118)	0	(29,436)	(21,324)	8,112
E09199	Administration Allocated	(7,921)	(7,921)	0	(7,260)	(7,358)	(98)
Total Expenditure		(35,509)	(33,509)	2,000	(31,146)	(4,728)	26,418
Sub-total: Staff Housing		(35,509)	(33,509)	2,000	(31,146)	(4,728)	26,418
Other Housing							
R09126	Rental Income - 7 Gnowing St	9,100	9,100	0	8,338	8,400	62
R09127	Rental Income - 5 Dunmall Drive	31,200	31,200	0	28,600	28,629	29
Total Revenue		40,300	40,300	0	36,938	37,029	91
E09105	Maintenance - 1 Michibin Street	(4,045)	(4,045)	0	(3,674)	(2,630)	1,044
E09106	Maintenance - 7 Gnowing Street	(2,630)	(2,630)	0	(2,398)	(1,402)	996
E09201	Maintenance - 5 Dunmall Drive	(2,913)	(2,913)	0	(2,662)	(3,030)	(368)
E09202	Interest Charges	(8,521)	(8,521)	0	(7,810)	(8,132)	(322)
E09298	Depreciation	(12,564)	(12,564)	0	(11,517)	(9,563)	1,954
Total Expenditure		(30,673)	(30,673)	0	(28,061)	(24,758)	3,303
Sub-total: Other Housing		9,627	9,627	0	8,877	12,270	3,393
NET RETURN : HOUSING		(25,882)	(23,882)	2,000	(22,269)	7,543	29,812

COMMUNITY AMENITIES

Sanitation - Household Refuse							
R10101	Domestic Refuse Collection Fees	24,000	27,500	3,500	27,500	27,660	160
R10102	Domestic Refuse Collection Fees - Season Pass	3,100	3,100	0	2,838	4,389	1,551
R10190	Household waste Fees & Charges	500	500	0	451	68	(383)
Total Revenue		27,600	31,100	3,500	30,789	32,117	1,328
E10101	Domestic Refuse Collection	(19,000)	(15,000)	4,000	(13,750)	(14,187)	(437)
E10102	Recycling Service - Domestic	(7,700)	(7,700)	0	(7,051)	(6,302)	749
E10103	Refuse Site Maintenance Costs	0	(2,000)	(2,000)	(1,837)	(2,016)	(179)
E10104	Bulk Recycling	(6,000)	(6,000)	0	(5,500)	(4,272)	1,228
E10190	Transfer Station Bin Collections	(30,000)	(30,000)	0	(27,500)	(26,650)	850
E10199	Administration Allocated	(14,067)	(14,067)	0	(12,892)	(13,068)	(176)
Total Expenditure		(76,767)	(74,767)	2,000	(68,530)	(66,496)	2,034
Sub-total: Sanitation		(49,167)	(43,667)	5,500	(37,741)	(34,379)	3,362

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
Sanitation - Other							
R10201	Commercial Refuse Collection Fees	4,000	2,200	(1,800)	2,013	2,118	105
R10204	Drum Muster Income	2,050	2,050	0	1,870	1,518	(352)
R10290	Commercial waste Fees & Charges	3,000	4,000	1,000	3,663	4,052	389
R10291	Recycling Waste Fees & Charges	0	0	0	0	41	41
R10293	White goods waste Fees & Charges	0	0	0	0	35	35
R10294	Car bodies & Tyres Waster Fees & Charges	0	0	0	0	329	329
Total Revenue		9,050	8,250	(800)	7,546	8,093	547
E10201	Commercial Refuse Collection	(200)	(2,000)	(1,800)	(1,826)	(1,723)	103
E10202	Bulk Recycling at Transfer Station	(200)	(200)	0	(176)	0	176
E10203	Street Bin Collection Expenses	(9,000)	(3,000)	6,000	(2,750)	(2,150)	600
E10204	DrumMuster	(2,000)	(2,000)	0	(1,826)	(1,095)	731
E10298	Depreciation	(3,276)	(3,276)	0	(3,003)	(6,580)	(3,577)
E10299	Administration Allocated	(12,819)	(12,819)	0	(11,748)	(11,714)	34
Total Expenditure		(27,495)	(23,295)	4,200	(21,329)	(23,263)	(1,934)
Sub-total: Sanitation - Other		(18,445)	(15,045)	3,400	(13,783)	(15,170)	(1,387)
Sewerage							
R10390	Income Relating to Sewerage	1,000	1,000	0	913	236	(677)
Total Revenue		1,000	1,000	0	913	236	(677)
E10390	Expenses Relating to Sewerage	(500)	(500)	0	(451)	0	451
E10399	Administration Allocated	(1,578)	(1,578)	0	(1,441)	(1,472)	(31)
Total Expenditure		(2,078)	(2,078)	0	(1,892)	(1,472)	420
Sub-total: Sewerage		(1,078)	(1,078)	0	(979)	(1,236)	(257)
Urban Stormwater Drainage							
E10490	Expenses Relating to Urban Stormwater Drainage	(500)	(500)	0	(451)	(254)	197
E10499	Administration Allocated	(650)	(650)	0	(594)	(648)	(54)
Sub-total: Urban Stormwater Drainage		(1,150)	(1,150)	0	(1,045)	(902)	143
Protection of the Environment							
E10501	Removal of Abandoned Vehicles	(500)	(500)	0	(451)	(166)	285
E10599	Administration Allocated	(4,302)	(4,302)	0	(3,938)	(3,944)	(6)
Sub-total: Protection of the Environment		(4,802)	(4,802)	0	(4,389)	(4,110)	279
Town Planning and Regional Development							
R10601	Town Planning Fees & Charges	2,000	2,000	0	1,826	5,122	3,296
Total Revenue		2,000	2,000	0	1,826	5,122	3,296
E10601	Planning Consultant Fees	(5,000)	(2,000)	3,000	(1,837)	(335)	1,502
E10602	Town Planning Advertising	0	0	0	0	(387)	(387)
E10699	Administration Allocated	(41,938)	(41,938)	0	(38,434)	(38,322)	112
Total Expenditure		(46,938)	(43,938)	3,000	(40,271)	(39,044)	1,227
Sub-total: Town Planning and Regional Development		(44,938)	(41,938)	3,000	(38,445)	(33,922)	4,523

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
Other Community Amenities							
R10705	Cemetery Fees & Charges	1,500	1,500	0	1,375	1,352	(23)
Total Revenue		1,500	1,500	0	1,375	1,352	(23)
E10701	Public Conveniences - Watts Street	(23,590)	(15,590)	8,000	(14,289)	(12,773)	1,516
E10702	Public Conveniences - Pumphreys Bridge	(8,118)	(8,118)	0	(7,414)	(7,229)	185
E10705	Cemetery Maintenance	(500)	(500)	0	(451)	(2,833)	(2,382)
E10790	Expenses Relating to Other Community Amenities	(500)	(500)	0	(451)	0	451
E10798	Depreciation	(9,491)	(9,491)	0	(8,690)	(4,381)	4,309
E10799	Administration Allocated	(7,153)	(7,153)	0	(6,556)	(6,593)	(37)
Total Expenditure		(49,352)	(41,352)	8,000	(37,851)	(33,810)	4,041
Sub-total: Other Community Amenities		(47,852)	(39,852)	8,000	(36,476)	(32,458)	4,018
NET RETURN: COMMUNITY AMENITIES		(167,432)	(147,532)	19,900	(132,858)	(122,177)	10,681
RECREATION & CULTURE							
Public Halls and Civic Centre							
R11101	Community Centre Fees & Charges	1,000	1,000	0	835	32	(803)
Total Revenue		1,000	1,000	0	835	32	(803)
E11101	Wandering Community Centre	(29,233)	(29,233)	0	(26,785)	(24,157)	2,628
E11198	Depreciation	(12,854)	(12,854)	0	(11,781)	(10,845)	936
E11199	Administration Allocated	(13,712)	(13,712)	0	(12,562)	(12,597)	(35)
Total Expenditure		(55,799)	(55,799)	0	(51,128)	(47,599)	3,529
Sub-total: Public Halls and Civic Centre		(54,799)	(54,799)	0	(50,293)	(47,567)	2,726
Other Recreation and Sport							
R11390	Other Recreation Fees & Charges	500	500	0	451	545	94
Total Revenue		500	500	0	451	545	94
E11300	Public Parks, Gardens & Reserves	(26,346)	(26,346)	0	(24,134)	(31,643)	(7,509)
E11301	Community Centre Oval	(16,865)	(14,865)	2,000	(13,607)	(10,301)	3,306
E11302	Cheetaning Street Oval	(2,860)	(2,860)	0	(2,607)	(1,190)	1,417
E11303	Wandering Tennis Courts	(1,988)	(1,988)	0	(1,815)	(1,291)	524
E11305	Bowling Green	(1,682)	(1,682)	0	(1,529)	(1,008)	521
E11306	Playgrounds	(6,799)	(4,799)	2,000	(4,389)	(2,534)	1,855
E11307	Skate Park Maintenance	(3,089)	(3,089)	0	(2,827)	(1,662)	1,165
E11398	Depreciation	(40,527)	(40,527)	0	(37,147)	(34,857)	2,290
E11399	Administration Allocated	(8,903)	(8,903)	0	(8,151)	(8,241)	(90)
Total Expenditure		(109,059)	(105,059)	4,000	(96,206)	(92,727)	3,479
Sub-total: Other Recreation and Sport		(108,559)	(104,559)	4,000	(95,755)	(92,182)	3,573
Television and Broadcasting							
E11498	Depreciation	(701)	(701)	0	(638)	(642)	(4)
Sub-total: Television and Broadcasting		(701)	(701)	0	(638)	(642)	(4)

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
Libraries							
E11500	Council Contribution to Library Operations	(9,500)	(9,500)	0	(8,701)	(9,500)	(799)
E11590	Other Library Expenses	0	0	0	0	(80)	(80)
Sub-total: Libraries		(9,500)	(9,500)	0	(8,701)	(9,580)	(879)
Other Culture							
R11690	Other Cultural Fees & Charges	0	0	0	0	100	100
Total Revenue		0	0	0	0	100	100
E11601	Community Events	(9,219)	(9,219)	0	(8,448)	(1,096)	7,352
E11698	Depreciation	(2,397)	(2,397)	0	(2,189)	(2,690)	(501)
E11699	Administration Allocated	(7,658)	(7,658)	0	(7,018)	(7,123)	(105)
Total Expenditure		(19,274)	(19,274)	0	(17,655)	(10,910)	6,745
Sub-total: Other Culture		(19,274)	(19,274)	0	(17,655)	(10,809)	6,846
NET RETURN: RECREATION & CULTURE		(192,833)	(188,833)	4,000	(173,042)	(160,781)	12,261

TRANSPORT

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
Roads & Streets							
R12200	Grant - Regional Road Group	395,820	395,820	0	317,835	316,655	(1,180)
R12201	Grant - Roads to Recovery	103,000	103,000	0	119,413	119,612	199
R12202	Grant - Blackspot Funding	0	41,593	41,593	0	0	0
R12204	Grant - MRWA Direct	51,993	29,993	(22,000)	29,993	29,943	(50)
R12210	Grant - Storm & Flood Damage	1,322,937	1,322,937	0	765,580	98,258	(667,322)
R12290	Other Roads Income	2,500	2,500	0	2,288	1,674	(614)
Total Revenue		1,876,250	1,895,843	19,593	1,235,109	566,143	(668,966)
E12200	Rural Road Maintenance	(463,265)	(329,265)	134,000	(278,308)	(259,560)	18,748
E12201	Town Street Maintenance	0	(10,000)	(10,000)	(9,163)	(5,290)	3,873
E12202	Mulching/Clearing	0	0	0	0	0	0
E12203	Drainage Maintenance/Spraying	(8,000)	(8,000)	0	(7,326)	(934)	6,392
E12204	Footpath Maintenance	(500)	(500)	0	(451)	0	451
E12206	Depot Maintenance	0	0	0	0	0	0
E12207	Street Lighting	(9,600)	(7,600)	2,000	(6,963)	(6,628)	335
E12208	Road & Street Signs	(2,000)	(2,000)	0	(1,826)	(692)	1,134
E12209	Flood Damage I	(1,475,937)	(675,937)	800,000	(332,608)	(337,065)	(4,457)
E12210	Flood Damage II	0	(800,000)	(800,000)	(673,337)	(719,866)	(46,529)
E12211	Roman consultant	(5,000)	(5,000)	0	(4,576)	0	4,576
E12214	Flood Damage Admin	0	0	0	0	0	0
E12298	Depreciation	(430,000)	(430,000)	0	(394,163)	(384,194)	9,969
E12299	Administration Allocated	(80,197)	(80,197)	0	(73,513)	(65,635)	7,878
Total Expenditure		(2,474,499)	(2,348,499)	126,000	(1,782,234)	(1,779,865)	2,369
Sub-total: Roads & Streets		(598,249)	(452,656)	145,593	(547,125)	(1,213,722)	(666,597)
TOTAL: TRANSPORT		(598,249)	(452,656)	145,593	(547,125)	(1,213,722)	(666,597)

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
ECONOMIC SERVICES							
Rural Services							
R13102	Feral Pigs Funding	10,000	24,000	14,000	24,000	43,910	19,910
Total Revenue		10,000	24,000	14,000	24,000	43,910	19,910
E13102	Feral Pigs	(10,000)	(24,000)	(14,000)	(23,163)	(23,910)	(747)
E13103	Vermin Control	(1,944)	(1,944)	0	(1,771)	(265)	1,506
E13199	Administration Allocated	(2,823)	(2,823)	0	(2,585)	(2,590)	(5)
Total Expenditure		(14,767)	(28,767)	0	(27,519)	(26,765)	1,500
Sub-total: Rural Services		(4,767)	(4,767)	0	(3,519)	17,144	20,663
Tourism & Area Promotion							
R13200	Caravan Park Fees & Charges	3,000	3,000	0	2,750	6,084	3,334
R13290	Other Tourism & Area Promotion Income	0	0	0	0	202	202
Total Revenue		3,000	3,000	0	2,750	6,286	3,536
E13200	Caravan Park	(16,179)	(16,179)	0	(14,828)	(13,771)	1,057
E13202	Area Promotion	(10,000)	(10,000)	0	(9,163)	(9,257)	(94)
E13203	Vintage Machinery Shed	(3,234)	(3,234)	0	(2,959)	(1,338)	1,621
E13298	Depreciation	(9,088)	(9,088)	0	(8,327)	(8,299)	28
E13299	Administration Allocated	(6,483)	(6,483)	0	(5,940)	(6,063)	(123)
Total Expenditure		(44,984)	(44,984)	0	(41,217)	(38,729)	2,488
Sub-total: Tourism & Area Promotion		(41,984)	(41,984)	0	(38,467)	(32,444)	6,023
Building Control							
R13301	Building License Fees & Charges	3,000	3,000	0	2,750	1,899	(851)
R13302	BSL Commissions	120	120	0	110	27	(83)
R13303	BCITF Commissions	120	120	0	110	8	(103)
R13390	Other Building Control Income	500	500	0	451	105	(347)
Total Revenue		3,740	3,740	0	3,421	2,038	(1,383)
E13300	Consultant Building Surveyor	(5,000)	(2,000)	3,000	(1,837)	(988)	849
E13390	Other Building Control Expenses	(282)	(282)	0	(253)	(296)	(43)
E13399	Administration Allocated	(26,906)	(26,906)	0	(24,662)	(24,900)	(238)
Total Expenditure		(32,188)	(29,188)	3,000	(26,752)	(26,185)	567
Sub-total: Building Control		(28,448)	(25,448)	3,000	(23,331)	(24,146)	(815)
Community Resource Centre							
R13400	CRC Donations	0	0	0	0	182	182
R13401	CRC Centrelink	4,882	4,882	0	4,882	4,882	(0)
R13402	CRC Fees & Charges	2,000	2,000	0	1,826	345	(1,481)
R13403	CRC Training Course Fees	3,500	2,000	(1,500)	1,837	2,481	644
R13404	CRC Reimbursements	0	0	0	0	957	957
R13410	CRC Project Grants Income	33,279	18,279	(15,000)	16,753	24,887	8,134
R13412	Wandering Echo	6,000	3,500	(2,500)	3,212	1,212	(2,000)
R13413	Library Contribution from Shire	9,500	9,500	0	8,701	9,500	799
R13414	Licensing Commissions	5,500	5,500	0	5,038	5,562	524
R13418	RDL Prof. Development & Training	0	3,000	3,000	2,750	3,029	279
R13420	RDL Traineeship	4,000	1,500	(2,500)	1,375	1,500	125
R13423	Community Development Grants Income	8,750	0	(8,750)	0	0	0
R13430	Fees(CRC)-Govt. Service Delivery	101,214	101,214	0	101,214	101,732	518
Total Revenue		178,625	151,375	(27,250)	147,588	156,270	8,682

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
E13401	CRC Salaries	(82,170)	(82,170)	0	(75,317)	(87,871)	(12,554)
E13402	CRC Superannuation	(10,553)	(10,553)	0	(9,669)	(12,670)	(3,001)
E13403	CRC Other Staff Related Expenses	(2,000)	(2,000)	0	(1,826)	(2,206)	(380)
E13404	CRC Insurance	(3,381)	(3,381)	0	(3,091)	(2,910)	181
E13405	CRC Utilities	(4,500)	(4,500)	0	(4,125)	(4,719)	(594)
E13406	CRC Training Courses	(18,000)	(13,000)	5,000	(11,913)	(9,649)	2,264
E13407	CRC Printing & Stationery	(3,000)	(3,000)	0	(2,750)	(3,536)	(786)
E13408	CRC Postage & Freight	(1,000)	(1,000)	0	(913)	(136)	777
E13410	CRC Project Grants	(3,000)	(3,000)	0	(2,750)	(2,776)	(26)
E13411	CRC Building Maintenance	(16,500)	(16,500)	0	(15,125)	(6,863)	8,262
E13412	Wandering Echo	(1,500)	(1,500)	0	(1,375)	(1,069)	306
E13413	Library	(3,000)	(3,000)	0	(2,750)	(2,068)	682
E13414	Licensing	(1,600)	(1,600)	0	(1,463)	(1,581)	(118)
E13416	CRC Equipment Fixture & Fittings	(2,500)	(2,500)	0	(2,288)	(794)	1,494
E13417	CRC Marketing & Promotion	(7,000)	(4,500)	2,500	(4,125)	(512)	3,613
E13418	CRC Professional Develop. & Train.	(3,500)	(3,500)	0	(3,201)	(2,231)	970
E13419	CRC Info & Comm Tech & Develop	(1,500)	(1,500)	0	(1,375)	(1,131)	244
E13420	CRC Traineeship	0	0	0	0	(358)	(358)
E13430	Community Development Grants Expenses	(8,750)	(8,750)	0	(8,019)	(8,867)	(848)
E13498	Depreciation	(4,811)	(4,811)	0	(4,400)	(3,022)	1,378
E13499	Administration Allocated	(12,903)	(12,903)	0	(11,825)	(12,891)	(1,066)
Total Expenditure		(191,168)	(183,668)	7,500	(168,300)	(167,860)	440
Sub-total: Community Resource Centre		(12,543)	(32,293)	(19,750)	(20,712)	(11,591)	9,121
Other Economic Services							
R13490	Insurance Reimbursement	0	9,000	9,000	9,000	9,165	165
R13501	Post Office Commission	36,000	36,000	0	33,000	33,398	398
R13502	Post Office Fees & Charges	4,000	4,000	0	3,663	3,771	108
R13503	Telstra Exchange Lease Income	2,122	2,122	0	1,936	2,319	383
R13504	Fees - Sale of Newspapers	2,344	2,344	0	2,145	2,057	(88)
R13505	NBN Deed Access Income	455	455	0	407	455	48
R13590	Other Economic Services Income	500	500	0	451	0	(451)
Total Revenue		45,421	54,421	9,000	50,602	51,165	563
E13501	Postal Agency Expenses	(4,000)	(4,000)	0	(3,663)	(3,484)	179
E13504	Purchase of West Australian	(2,000)	(2,000)	0	(1,826)	(2,119)	(293)
E13599	Administration Allocated	(52,580)	(52,580)	0	(48,191)	(49,035)	(844)
Total Expenditure		(58,580)	(58,580)	0	(53,680)	(54,638)	(958)
Sub-total: Other Economic Services		(13,159)	(4,159)	9,000	(3,078)	(3,473)	(395)
Fuel Facility							
R13601	Fuel Sales - ULP	220,000	220,000	0	201,663	189,515	(12,148)
R13602	Fuel Sales - Diesel	235,000	265,000	30,000	242,913	269,073	26,160
Total Revenue		455,000	485,000	30,000	444,576	458,588	14,012

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
E13601	Fuel Purchases - ULP	(200,000)	(200,000)	0	(183,326)	(172,572)	10,754
E13602	Fuel Purchases - Diesel	(210,000)	(235,000)	(25,000)	(215,413)	(242,775)	(27,362)
E13610	Fuel Facility Maintenance	(11,483)	(11,483)	0	(10,505)	(6,328)	4,177
E13690	Other Fuel Facility Expenses	(4,000)	(4,000)	0	(3,663)	(8,672)	(5,009)
E13698	Depreciation	(11,427)	(11,427)	0	(10,472)	(8,841)	1,631
E13699	Administration Allocated	(24,059)	(24,059)	0	(22,044)	(23,900)	(1,856)
Total Expenditure		(460,969)	(485,969)	(25,000)	(445,423)	(463,088)	(17,665)
Sub-total: Fuel Facility		(5,969)	(969)	5,000	(847)	(4,500)	(3,653)
TOTAL ECONOMIC SERVICES		(106,870)	(109,620)	(2,750)	(89,954)	(59,010)	30,944

OTHER PROPERTY & SERVICES

Private Works							
R14100	Private Works Fees & Charges	8,000	8,000	0	7,326	5,893	(1,433)
Total Revenue		8,000	8,000	0	7,326	5,893	(1,433)
E14100	Private Works Expenses	(5,000)	(5,000)	0	(4,576)	(2,840)	1,736
E14199	Administration Allocated	(5,695)	(5,695)	0	(5,214)	(5,475)	(261)
Total Expenditure		(10,695)	(10,695)	0	(9,790)	(8,314)	1,476
Sub-total: Private Works		(2,695)	(2,695)	0	(2,464)	(2,422)	42

Public Works Overheads							
R14210	Workers Compensation Reimbursements	0	0	0	0	0	0
Total Revenue		0	0	0	0	0	0

E14200	Works - Administration Expenses	(40,000)	(40,000)	0	(36,663)	(12,957)	23,706
E14201	Works - Superannuation	(64,871)	(64,871)	0	(59,455)	(60,875)	(1,420)
E14202	Works - Annual, LSL, Public Holiday & Sick Leave	(54,906)	(54,906)	0	(50,325)	(60,248)	(9,923)
E14203	Works - Health, Safety & Training	(18,000)	(26,000)	(8,000)	(23,837)	(22,309)	1,528
E14204	Works - Protective Clothing	(6,500)	(6,500)	0	(5,951)	(5,093)	858
E14205	Tools & Consumables	(10,000)	(10,000)	0	(9,163)	(8,415)	748
E14290	Other Works Related Expenses	(23,417)	(31,417)	(8,000)	(29,461)	(30,192)	(731)
E14294	Less PWOH allocated to Works & Services	299,163	376,925	77,762	345,521	448,853	103,332
E14295	Housing Allocated	(50,970)	(50,970)	0	(46,717)	(28,404)	18,313
E14299	Administration Allocated	(39,949)	(39,949)	0	(36,619)	(39,558)	(2,939)
Total Expenditure		(9,450)	52,312	61,762	47,330	180,801	133,471
Sub-total: Public Works Overheads		(9,450)	52,312	61,762	47,330	180,801	133,471

Plant Operation							
R14301	Diesel Fuel Rebate	17,000	22,000	5,000	20,163	24,615	4,452
R14302	Motor Vehicle Policy discount	2,000	2,000	0	1,826	2,242	416
R14303	Insurance reimbursement	0	0	0	0	0	0
Total Revenue		19,000	24,000	5,000	21,989	26,858	4,869

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description				YTD	YTD	Variance
		Adopted Annual Budget	Revised Annual Budget	Variance (\$)	Current/Revised Budget	Actual	(\$)
E14301	Plant - Insurance	(18,741)	(22,741)	(4,000)	(20,845)	(23,540)	(2,695)
E14302	Plant - Fuel & Oils	(72,000)	(102,000)	(30,000)	(93,500)	(90,383)	3,118
E14303	Plant - Tyres and Tubes	(7,000)	(7,000)	0	(6,413)	(9,560)	(3,147)
E14304	Plant - Parts & Repairs	(70,000)	(90,000)	(20,000)	(84,163)	(106,278)	(22,115)
E14305	Plant - Internal Repair Wages	(9,853)	(9,853)	0	(9,031)	(15,772)	(6,741)
E14306	Plant - Licences	(15,268)	(5,268)	10,000	(4,829)	(3,255)	1,574
E14307	Plant - Depreciation	(57,261)	(57,261)	0	(52,481)	(49,015)	3,466
E14308	Less Plant Operation Costs allocated to Works & Se	243,169	309,023	65,854	283,283	323,243	39,960
E14309	Plant - Depot Maintenance	(13,762)	(18,762)	(5,000)	(17,182)	(16,984)	198
E14398	Depreciation - Plant	(2,431)	(2,431)	0	(2,222)	(2,538)	(316)
E14399	Administration Allocated	(15,580)	(15,580)	0	(14,278)	(15,364)	(1,086)
Total Expenditure		(38,727)	(21,873)	16,854	(21,661)	(9,447)	12,214
Sub-total: Plant Operation		(19,727)	2,127	21,854	328	17,411	17,083
Administration							
R14500	Administration Fees & Charges	950	950	0	869	92	(777)
R14590	Other Administration Income	2,500	2,500	0	2,288	5,196	2,908
R14791	Income Relating to Unclassified - GST Free	0	0	0	0	50	50
Total Revenue		3,450	3,450	0	3,157	5,337	2,180
E14500	Admin - Salaries	(367,583)	(314,991)	52,592	(288,739)	(294,480)	(5,741)
E14501	Admin - Superannuation	(51,363)	(46,363)	5,000	(42,504)	(41,541)	963
E14502	Admin - Fringe Benefits Tax	(9,000)	(13,000)	(4,000)	(11,913)	(13,008)	(1,095)
E14503	Admin - Training Expenses	(5,000)	(5,000)	0	(4,576)	(6,937)	(2,361)
E14504	Admin - Staff Uniforms	(3,500)	(3,500)	0	(3,201)	(182)	3,019
E14505	Admin - Conference Expenses	(15,000)	(15,000)	0	(13,750)	(9,066)	4,684
E14506	Admin - Building Maintenance	(13,000)	(22,000)	(9,000)	(20,163)	(26,567)	(6,404)
E14507	Admin - Utilities	(17,200)	(17,200)	0	(15,763)	(16,878)	(1,115)
E14508	Admin - Insurance Premiums	(26,743)	(20,243)	6,500	(18,557)	(20,359)	(1,802)
E14509	Admin - Vehicle Running Expenses	(11,000)	(8,000)	3,000	(7,337)	(4,240)	3,097
E14510	Office Equipment Maintenance	(1,000)	(6,260)	(5,260)	(5,742)	(6,238)	(496)
E14511	IT Licensing & Support	(35,000)	(35,000)	0	(32,076)	(25,186)	6,890
E14512	Audit Fees	(22,000)	(22,000)	0	(20,163)	(6,553)	13,610
E14513	Bank Charges	(3,000)	(3,000)	0	(2,750)	(1,220)	1,530
E14514	Legal Expenses	(7,000)	(5,000)	2,000	(4,587)	(8,861)	(4,274)
E14515	Consultancy Fees	(5,000)	(52,168)	(47,168)	(47,817)	(50,080)	(2,263)
E14516	Advertising	(1,500)	(1,500)	0	(1,375)	(622)	753
E14517	Printing, Stationery & Postage	(9,500)	(9,500)	0	(8,701)	(9,397)	(696)
E14519	Overdraft Facility Charges	(1,200)	(1,200)	0	(1,100)	0	1,100
E14520	Overdraft Facility Interest	0	0	0	0	0	0
E14521	Resource Sharing	0	(33,593)	(33,593)	(30,789)	(21,785)	9,004
E14590	Other Administration Expenses	(9,000)	(9,000)	0	(8,250)	(10,620)	(2,370)
E14591	Housing Allocated	(11,660)	(11,660)	0	(10,681)	(1,644)	9,037
E14594	Less Admin Costs allocated to Programs	625,231	625,231	0	573,122	568,065	(5,057)
E14598	Depreciation	(26,392)	(26,392)	0	(24,189)	(21,319)	2,870
Total Expenditure		(26,410)	(56,339)	(29,929)	(51,601)	(28,716)	22,885
Sub-total: Administration		(22,960)	(52,889)	(29,929)	(48,444)	(23,379)	25,065

SHIRE OF WANDERING
APPENDIX A - DETAILED OPERATING SCHEDULE
For the Period Ended 31 May 2018

COA	Description	Adopted Annual Budget	Revised Annual Budget	Variance (\$)	YTD Current/Revised Budget	YTD Actual	Variance (\$)
Gross Salaries and Wages							
E14600	Gross Salaries & Wages	0	0	0	0	(986,567)	(986,567)
E14601	Less Sal & Wages Alloc to Works	0	0	0	0	986,567	986,567
Total Expenditure		0	0	0	0	0	0
Sub-total: Salaries & Wages		0	0	0	0	0	0
Town Planning Schemes							
Total Revenue		0	0	0	0	0	0
Total Expenditure		0	0	0	0	0	0
Sub-total: Town Planning Schemes		0	0	0	0	0	0
TOTAL OTHER PROPERTY & SERVICES		(54,832)	(1,145)	53,687	(3,250)	172,412	175,662
				0			0
				0			0
NET RETURN		(124,317)	(106,245)	18,072	(114,836)	(521,112)	(406,276)

ATTACHMENT 10.4.1.2

Municipal Bank Reconciliation 31/05/2018

Balance as per Bank Statement	\$190,419.60
Add Outstanding Deposits	\$5,613.91
Less unpresented Cheques	-\$32,130.56
Total as per Bank Statement	\$163,902.95
<hr/>	
Balance as per GL	\$163,902.95
Total As per General Ledger	\$163,902.95
<hr/>	
Differences	\$0.00



Finance Officer



Finance Manager

Unpresented Cheques 31/05/2018

Rates refund Cheque no 13760		\$	832.15
Electricity bill payment		\$	47.65
Super Payment PPE	04/04/2018	\$	5,976.09
Super Payment PPE	18/04/2018	\$	6,042.64
Super Payment PPE	02/05/2018	\$	6,054.07
Super Payment PPE	16/05/2018	\$	6,494.23
Super Payment PPE	30/05/2018	\$	5,883.63
Licensing Collections	31/07/2017	\$	0.10
Trust - Cat Trap Bond - RJ Little	16/04/2018	\$	150.00
Trust - Community Centre Bond - Bizzy Bodies	26/04/2018	\$	250.00
Trust - Cat Trap Bond - Nicola Kelliher	01/05/2018	\$	150.00
Trust - Nicola Kelliher - Community Centre Bond	11/05/2018	\$	250.00
Total			32130.56



Statement Period
30 April 2018 - 31 May 2018

Westpac Community Solutions One

Account Name
**SHIRE OF WANDERING MUNICIPAL
ACCOUNT**

Customer ID
1930 8463 SHIRE OF WANDERING

BSB Account Number
036-170 000 091

Opening Balance	+ \$125,797.52
Total Credits	+ \$749,919.71
Total Debits	- \$685,297.63
Closing Balance	+ \$190,419.60

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
30/04/18	STATEMENT OPENING BALANCE			125,797.52
01/05/18	Deposit Online 2688099 Tfr Westpac Community Sosocial Club - Muni		1,061.05	126,858.57
01/05/18	Deposit WA Gov Finance 229934		220.00	127,078.57
01/05/18	Deposit Fdmsa Payment 42298585287407		888.10	127,966.67
01/05/18	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		150.00	128,116.67
01/05/18	Withdrawal Westpac Merchant Fees 24215998Fee 001556	49.86		128,066.81
01/05/18	Withdrawal Westpac Merchant Fees 23253198Fee 001556	71.50		127,995.31
01/05/18	Payment By Authority To Transport Wado20180427	16.90		127,978.41
01/05/18	Payment By Authority To Shire Of Wanderl Merchant Fee	25.00		127,953.41
01/05/18	Payment By Authority To Fdmsa Fee 42298585287407	235.33		127,718.08
02/05/18	Deposit Narrogin WA		841.45	128,559.53
02/05/18	Deposit Fdmsa Payment 42298585287407		1,456.74	130,016.27
02/05/18	Deposit Joneslanglasalle Payment # 01717311		2,550.41	132,566.68
02/05/18	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		100.00	132,666.68
02/05/18	Withdrawal Online 1281024 Tfr Westpac Bus Muni to Odraft	317.75		132,348.93



TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
02/05/18	Withdrawal Online Multi 1290418 Pymt WBC.aba Payroll	30,862.09		101,486.84
02/05/18	Withdrawal Online Multi 1324089 Pymt Wbccrs.aba Creditors	66,744.10		34,742.74
02/05/18	Payment By Authority To Transport Wado20180430	1,006.70		33,736.04
03/05/18	Deposit Narrogin WA		545.20	34,281.24
03/05/18	Deposit Natalie Black Natalie Black		50.00	34,331.24
03/05/18	Deposit Doj-08 9425 2177 Fer 206954		50.00	34,381.24
03/05/18	Deposit Fdmsa Payment 42298585287407		1,071.71	35,452.95
03/05/18	Deposit CBA Rates Shellnrthban		7,530.00	42,982.95
03/05/18	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		29.80	43,012.75
03/05/18	Payment By Authority To Transport Wado20180501	65.50		42,947.25
03/05/18	Withdrawal/Cheque 013975	450.50		42,496.75
04/05/18	Deposit Bendigo Bank R J Cumper #451		30.00	42,526.75
04/05/18	Deposit Fdmsa Payment 42298585287407		1,033.59	43,560.34
04/05/18	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		70.00	43,630.34
04/05/18	Payment By Authority To Transport Wado20180502	29.70		43,600.64
07/05/18	Deposit Brown A264 Rates A264 Brown		118.68	43,719.32
07/05/18	Deposit Landgate Eas2 Payment Apr-2		190.00	43,909.32
07/05/18	Deposit CBA Cwa bond		200.00	44,109.32
07/05/18	Deposit riverside r/h fees inv 4584		315.00	44,424.32
07/05/18	Deposit Fdmsa Payment 42298585287407		1,203.15	45,627.47
07/05/18	Deposit Fdmsa Payment 42298585287407		1,309.45	46,936.92
07/05/18	Deposit Fdmsa Payment 42298585287407		1,908.00	48,844.92
07/05/18	Deposit Australia Post Lip180507240231		20,465.03	69,309.95
07/05/18	Merchant Settlement 0930001 Shire Of Wandering 0001 Wandering		150.00	69,459.95
07/05/18	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		50.00	69,509.95
07/05/18	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		25.70	69,535.65
07/05/18	Withdrawal Online Multi 1012762 Pymt Wbccrs.aba Creditors	1,254.50		68,281.15
07/05/18	Payment By Authority To Transport Wado20180503	29.80		68,251.35



TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
08/05/18	Deposit Online 2100454 Pymt Laurence Dixon Caravan Park Dixon		100.00	68,351.35
08/05/18	Deposit Department Of Tr Payment:96302		719.30	69,070.65
08/05/18	Deposit Fdmsa Payment 42298585287407		1,011.65	70,082.30
09/05/18	Deposit Online 2988873 Tfr Westpac Community Sointerest earned		5.43	70,087.73
09/05/18	Deposit Fdmsa Payment 42298585287407		1,649.93	71,737.66
09/05/18	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		25.70	71,763.36
09/05/18	Withdrawal Online 1983356 Tfr Westpac Com Bonds Cwa & Dixon	250.00		71,513.36
09/05/18	Payment By Authority To Transport Wado20180507	1,491.45		70,021.91
09/05/18	Payment By Authority To Clicksuper p.vu/cc/04640529	18,778.73		51,243.18
10/05/18	Deposit Online 2000155 Pymt Wandering Shire Shire of Wandering		60.00	51,303.18
10/05/18	Rtgs High Value Payment Ref No 0346313 Western Australia		300,000.00	351,303.18
10/05/18	Deposit Mrs Charmain Sch A345		200.00	351,503.18
10/05/18	Deposit Fdmsa Payment 42298585287407		1,959.51	353,462.69
10/05/18	Withdrawal Online Multi 1853827 Pymt Wbccrs.aba Creditors	55,407.41		298,055.28
11/05/18	Deposit Bendigo Bank R J Cumper #451		30.00	298,085.28
11/05/18	Deposit Pgh premium grain		160.00	298,245.28
11/05/18	Deposit Fdmsa Payment 42298585287407		2,268.55	300,513.83
11/05/18	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		250.00	300,763.83
11/05/18	Payment By Authority To Transport Wado20180509	25.70		300,738.13
14/05/18	Deposit Fdmsa Payment 42298585287407		1,376.17	302,114.30
14/05/18	Deposit Fdmsa Payment 42298585287407		1,815.14	303,929.44
14/05/18	Deposit Fdmsa Payment 42298585287407		1,923.34	305,852.78
14/05/18	Merchant Settlement 0930001 Shire Of Wandering 0001 Wandering		25.00	305,877.78
15/05/18	Deposit Janet Gowland inv 4611		145.00	306,022.78
15/05/18	Deposit Fdmsa Payment 42298585287407		1,270.30	307,293.08
15/05/18	Deposit Housing Authorit Vp139982		2,571.43	309,864.51
15/05/18	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		1,136.00	311,000.51



TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
15/05/18	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		334.20	311,334.71
16/05/18	Deposit Narrogin WA		2,202.00	313,536.71
16/05/18	Deposit Doj-08 9425 2177 Fer 207793		50.00	313,586.71
16/05/18	Deposit Fdmsa Payment 42298585287407		1,387.76	314,974.47
16/05/18	Deposit Government Of WA EFT160518-01		58,854.25	373,828.72
16/05/18	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		75.00	373,903.72
16/05/18	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		1,244.10	375,147.82
16/05/18	Withdrawal Online Multi 1268887 Pymt WBC.aba Payroll	33,145.55		342,002.27
16/05/18	Payment By Authority To Transport Wado20180514	598.85		341,403.42
16/05/18	Withdrawal/Cheque 013976	2,214.15		339,189.27
17/05/18	Deposit Natalie Black Natalie Black		50.00	339,239.27
17/05/18	Deposit A205 Whale Rent A205 Whale Rent		350.00	339,589.27
17/05/18	Deposit Fdmsa Payment 42298585287407		1,218.99	340,808.26
17/05/18	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		1,141.15	341,949.41
17/05/18	Payment By Authority To Transport Wado20180515	2,720.60		339,228.81
18/05/18	Deposit Online 2800617 Pymt Wandering Shire Shire of Wandering		60.00	339,288.81
18/05/18	Deposit Bendigo Bank R J Cumper #451		30.00	339,318.81
18/05/18	Deposit Ms Amanda Jayne Amanda Oswald		100.00	339,418.81
18/05/18	Deposit State Revenue De Esl18051800091221R		206.25	339,625.06
18/05/18	Deposit Fdmsa Payment 42298585287407		1,622.96	341,248.02
18/05/18	Deposit State Revenue De Pen18051800091220R		2,636.00	343,884.02
18/05/18	Withdrawal Online Multi 1624973 Pymt Wbccrs.aba Creditors	81,774.64		262,109.38
18/05/18	Payment By Authority To Transport Wado20180516	1,444.10		260,665.28
21/05/18	Deposit Fdmsa Payment 42298585287407		1,131.80	261,797.08
21/05/18	Deposit Fdmsa Payment 42298585287407		1,550.11	263,347.19
21/05/18	Deposit Fdmsa Payment 42298585287407		1,929.51	265,276.70
21/05/18	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		1,188.95	266,465.65



TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
21/05/18	Payment By Authority To Transport Wado20180517	1,141.15		265,324.50
22/05/18	Deposit Fdmsa Payment 42298585287407		3,426.19	268,750.69
22/05/18	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		25.00	268,775.69
22/05/18	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		436.30	269,211.99
23/05/18	Deposit State Revenue De Esl08111700091253R		18.75	269,230.74
23/05/18	Deposit State Revenue De Esl18051800091252R		37.50	269,268.24
23/05/18	Deposit State Revenue De Pen08111700091250R		272.50	269,540.74
23/05/18	Deposit State Revenue De Pen18051800091251R		602.69	270,143.43
23/05/18	Deposit Fdmsa Payment 42298585287407		1,841.57	271,985.00
23/05/18	Deposit Department of Pr 79566		31,445.70	303,430.70
23/05/18	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		50.00	303,480.70
23/05/18	Payment By Authority To Transport Wado20180521	1,188.95		302,291.75
24/05/18	Deposit Fdmsa Payment 42298585287407		1,334.98	303,626.73
24/05/18	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		20.00	303,646.73
24/05/18	Payment By Authority To Transport Wado20180522	1,908.50		301,738.23
25/05/18	Deposit Bendigo Bank R J Cumper #451		30.00	301,768.23
25/05/18	Deposit Fdmsa Payment 42298585287407		2,447.69	304,215.92
28/05/18	Deposit Bradbury,Suzette 122 O'Connell		85.00	304,300.92
28/05/18	Deposit Fdmsa Payment 42298585287407		897.96	305,198.88
28/05/18	Deposit Fdmsa Payment 42298585287407		1,145.20	306,344.08
28/05/18	Deposit Fdmsa Payment 42298585287407		1,458.79	307,802.87
28/05/18	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		88.00	307,890.87
28/05/18	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		485.30	308,376.17
28/05/18	Withdrawal Online Multi 1550888 Pymt Wbccrs.aba Creditors	90,388.66		217,987.51
28/05/18	Withdrawal Online 4523940 Bpay Synergy Streetlighting	744.55		217,242.96



TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
28/05/18	Withdrawal Online 8915152 Bpay Telstra Mo Tims Messaging	44.34		217,198.62
28/05/18	Payment By Authority To Transport Wado20180524	1,477.30		215,721.32
29/05/18	Deposit South Metropolit 007718		16.05	215,737.37
29/05/18	Deposit Fdmsa Payment 42298585287407		1,719.31	217,456.68
30/05/18	Deposit Department Of Tr Payment:97237		415.36	217,872.04
30/05/18	Deposit State Revenue De Pen29051800091416R		580.29	218,452.33
30/05/18	Deposit Fdmsa Payment 42298585287407		1,480.00	219,932.33
30/05/18	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		613.30	220,545.63
30/05/18	Withdrawal Online Multi 1508377 Pymt WBC.aba Payroll	32,560.57		187,985.06
30/05/18	Payment By Authority To Transport Wado20180528	449.70		187,535.36
30/05/18	Withdrawal/Cheque 013977	4,279.95		183,255.41
31/05/18	Interest Paid		18.07	183,273.48
31/05/18	Rtgs High Value Payment Ref No 0449839 Western Australia		250,000.00	433,273.48
31/05/18	Deposit Narrogin WA		5,069.35	438,342.83
31/05/18	Deposit Doj-08 9425 2177 Fer 208934		50.00	438,392.83
31/05/18	Deposit A205 Whale Rent A205 Whale Rent		350.00	438,742.83
31/05/18	Deposit Fdmsa Payment 42298585287407		2,613.42	441,356.25
31/05/18	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		1,166.90	442,523.15
31/05/18	Withdrawal Online 1519368 Pymt Wbccrs.aba Creditors	251,736.10		190,787.05
31/05/18	Payment By Authority To Transport Wado20180529	140.15		190,646.90
31/05/18	Withdrawal/Cheque 013978	227.30		190,419.60
31/05/18	CLOSING BALANCE			190,419.60

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more



MORE INFORMATION

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 142 from Australia or +61 2 9293 9262 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

Westpac Live



**Manage your banking
anytime, anywhere with
Online Banking**

Telephone Banking



**Call us on 132 142
+61 2 9293 9262 if overseas**

Local Branch



**Find branches and ATMs at
westpac.com.au/locateus**

THANK YOU FOR BANKING WITH WESTPAC

ATTACHMENT 10.4.1.3

Investment Bank Reconciliation 31 May 2018

Balance as per Bank Statements	\$	134,797.52
Total as per Bank Statement	\$	134,797.52
Balance as per GL	\$	134,797.52
Total As per General Ledger	\$	134,797.52
Difference		\$0.00



Finance Officer



Finance Manager



Account activity

Investment Account 036-167 214822
\$134,797.52

Account actions

- [See full account details](#)
- [Manage account settings](#)
- [View & download statements](#)
- [Exports and reports](#)
- [Bank feeds](#)

[Advanced search](#)

Date ▾	Description	Debit	Credit	Balance ¹
31 May 2018	INTEREST PAID		\$57.21	\$134,797.52
30 Apr 2018	INTEREST PAID		\$59.03	\$134,740.31
29 Mar 2018	INTEREST PAID		\$53.48	\$134,681.28
1 Mar 2018	TRANSACTION FEE	-\$5.00		\$134,627.80
28 Feb 2018	INTEREST PAID		\$75.00	\$134,632.80
6 Feb 2018	WITHDRAWAL CASH 0000000 WANNEROO WA	-\$284,623.00		\$134,557.80
31 Jan 2018	INTEREST PAID		\$189.40	\$419,180.80
29 Dec 2017	INTEREST PAID		\$166.38	\$418,991.40
30 Nov 2017	INTEREST PAID		\$172.04	\$418,825.02
31 Oct 2017	INTEREST PAID		\$204.06	\$418,652.98
29 Sep 2017	INTEREST PAID		\$199.38	\$418,448.92
31 Aug 2017	INTEREST PAID		\$213.02	\$418,249.54
31 Jul 2017	INTEREST PAID		\$212.91	\$418,036.52
30 Jun 2017	DEPOSIT ONLINE 2518998 TFR Community Solutions Muni to Investment		\$30,220.54	\$417,823.61
30 Jun 2017	INTEREST PAID		\$222.61	\$387,603.07
29 Jun 2017	WITHDRAWAL ONLINE 1601134 TFR Community S Transfer WD6	-\$66,233.00		\$387,380.46
31 May 2017	INTEREST PAID		\$301.63	\$453,613.46
26 May 2017	WITHDRAWAL ONLINE 1736431 TFR Community S Network Branding	-\$46,073.90		\$453,311.83
12 May 2017	WITHDRAWAL ONLINE 1653076 TFR Community S Inv to Muni	-\$150,000.00		\$499,385.73
28 Apr 2017	INTEREST PAID		\$333.26	\$649,385.73
21 Apr 2017	WITHDRAWAL ONLINE 1713707 TFR Community S Inv to Muni	-\$100,000.00		\$649,052.47

ATTACHMENT 10.4.1.4

Trust Bank Reconciliation 31 May 18

Balance as per Bank Statements	\$21,711.79
Unpresented Cheque	-\$251.85
Outstanding Deposits	\$800.00
Total as per Bank Statements	\$22,259.94

Balance as per GL	\$22,259.94
Total as per General Ledger	\$22,259.94

Difference	\$0.00
------------	--------



Finance Officer



Finance Manager

Unpresented Cheques 31/05/2018

Interest		\$1.85
Wandering Tennis Club - Community Centre Bond Cheque 200036	16/05/2018	\$250.00
	Total	<u>\$251.85</u>

Outstanding Deposits 31/05/2018

Cat Trap Bond - RJ Little	16/04/2018	\$ 150.00
Community Centre Bond - Bizzy Bodies	26/04/2018	\$ 250.00
Cat Trap Bond - Nicola Kelliher	1/05/2018	\$ 150.00
Nicola Kelliher - Community Centre Bond	11/05/2018	\$ 250.00
Total		\$ 800.00



Electronic Statement

Westpac Community Solutions One

Statement Period
30 April 2018 - 31 May 2018

Account Name
SHIRE OF WANDERING TRUST
ACCOUNT

Customer ID
1930 8463 SHIRE OF WANDERING

BSB Account Number
036-170 000 120

Opening Balance	+ \$21,915.37
Total Credits	+ \$251.85
Total Debits	- \$455.43
Closing Balance	+ \$21,711.79

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
30/04/18	STATEMENT OPENING BALANCE			21,915.37
09/05/18	Deposit Online 2983356 Tfr Westpac Community Sobonds Cwa & Dixon		250.00	22,165.37
09/05/18	Withdrawal Online 1988872 Tfr Westpac Com Interest earned	5.43		22,159.94
16/05/18	Withdrawal Online Multi 1265488 Pymt Wbccrs.aba Creditors	450.00		21,709.94
31/05/18	Interest Paid		1.85	21,711.79
31/05/18	CLOSING BALANCE			21,711.79

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more



MORE INFORMATION

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 032 from Australia or +61 2 9293 9270 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

Westpac Live



Manage your banking
anytime, anywhere with
Online Banking

Telephone Banking



Call us on 132 032
+61 2 9293 9270 if overseas

Local Branch



Find branches and ATMs at
westpac.com.au/locateus

THANK YOU FOR BANKING WITH WESTPAC

BusinessChoice Everyday VISA Card Statement

AMANDA JEAN O'HALLORAN
 SHIRE OF WANDERING
 13 DUNMALL DR
 WANDERING WA 6308

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency show the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme. Any applicable Westpac Foreign Transaction Fee (described below as "Foreign Transaction Fee") charged is shown as a separate entry.

Card Account Transaction Details

Account Name	Card Number	Credit Limit	Available Credit
Amanda Jean O'Halloran	4293 1830 0217 7006	20,000	30,247.61
Statement From	Statement To	Facility Number	
20 APR 2018	20 MAY 2018	00053368	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances	Your minimum payment including past due overlimit is
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions			
0.00	15,600.00 -	5,352.39	0.00	0.00	0.00	10,247.61 -	0.00	0.00



S00243Z / M000710 / 139 / CN1VPCP1

Important notice regarding Autopay Direct Debit Arrangement- Direct Debit

* If you have set up a direct debit arrangement for making automatic repayments to your BusinessChoice credit card account, and there have been two failed direct debit transactions (that is, we cannot withdraw the nominated amount from your nominated account) in consecutive months due to insufficient funds in the nominated account, we may, at our sole discretion:

1. Cancel your BusinessChoice Facility Autopay Request Form- Direct Debit Request (New change)
2. Impose a fee or charge (No change- We currently charge a \$9 missed payment fee when payment is not received by statement due date)
3. Charge interest on any unpaid purchases outstanding (No change)

If your Direct Debit Request is cancelled, you must arrange to either set up a new Autopay Request Form- Direct Debit Request or use alternative payment methods so we can process your payment.

Please ensure that there are sufficient funds available in the nominated account to allow direct debit payments to be made in accordance with your BusinessChoice Facility Autopay Request Form- Direct Debit Request.

Please remember any payments made into the Billing account that places the Billing Account into credit or results in a zero balance at the payment due date, your direct debit will still continue to take place. This also applies if you make an additional payment into the Billing Account that is only a partial payment and still leaves a debit balance on the Billing Account, your direct debit arrangement for the month will remain unchanged and continue to take place.

BusinessChoice Everyday VISA Card

Date of Transaction	Description	Debits/Credits	Cardholder Comments
Payments			
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	2,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	2,000.00 -	
24 APR	REFUNDS FRAUD CMS	2,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,600.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
24 APR	REFUNDS FRAUD CMS	1,000.00 -	
	Sub Total:	15,600.00 -	
Purchases			
04 MAY	LIVINGSTONE INTERNATIO ROSEBERY AU LABORATORY, MEDICAL, DENTAL	356.78	
05 MAY	COLES 4824 CLOVERDALE AU GROCERY STORES, SUPERMARKETS	34.44	
05 MAY	BUNNINGS 316000 MADDINGTON AU HARDWARE STORES	103.55	
05 MAY	REECE 6023 IRRIGA BELMONT AU HEATING, PLUMBING, AIR CONDI	45.32	
07 MAY	AUTOBARN O'CONNOR O'CONNOR AU AUTOMOTIVE PARTS, ACCESSORIE	37.97	
07 MAY	BUNNINGS 453000 O'CONNOR AU HARDWARE STORES	35.73	
11 MAY	JGM HOTEL FRONT OFFICE CONNOLLY AU HOTELS, MOTELS, RESORTS - LO	100.00	

S002432 / M000710 / 139 / CN1VPCP1

BusinessChoice Everyday VISA Card			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
12 MAY	RENDEZVOUS GRAND HOT SCARBOROUGH AU HOTELS, MOTELS, RESORTS - LO	286.40	
14 MAY	SQD*First Aid Shop Helensvale AU SCHOOLS & EDUCATIONAL SERVIC	1,745.00	
14 MAY	ST JOHN AMBULANCE AUST BELMONT AU CHARITABLE AND SOCIAL SERVIC	132.50	
16 MAY	ARMADALE MOWER WORLD SEVILLE GROVE AU MISCELLANEOUS REPAIR SHOPS &	629.00	
16 MAY	DIRECT TRADES SUPPLY MADDINGTON AU HARDWARE STORES	1,595.65	
16 MAY	BUNNINGS 751000 BELMONT AU HARDWARE STORES	70.05	
16 MAY	BUNNINGS 316000 MADDINGTON AU HARDWARE STORES	180.00	
	Sub Total:	5,352.39	
	Grand Total:	10,247.61 -	

I have checked the above details and verify that they are correct.

Cardholder Signature _____

Date _____

Transactions examined and approved.

Manager/Supervisor Signature _____

Date _____

Effective 1 October 2017, the insurer of your Commercial Cards Insurance will be changing from QBE Insurance (Australia) Limited ("QBE") to Allianz Australia Insurance Limited ("Allianz") ABN 15 000 122 850, AFSL 234708.

Whilst your policy wording has been updated, your level of cover will remain the same with Allianz as it is with QBE.

The policy wording updates have been made to reflect Allianz's standard policy wording.

The key clauses that have been updated are Privacy, Complaints and dispute resolution process, and Emergency and medical services whilst overseas.

For details of this change and to view the new Commercial Cards Insurance Policy, please visit westpac.com.au/ccinsurance.



Amendments to the Westpac 'BusinessChoice Cards Terms & Conditions' (amendments to version effective as at 1 June 2017)

The following changes will come into effect on 21 May 2018, and copies of the amended Terms & Conditions will be made available on the credit cards page on our website and in branches. Particulars of the changes are set out below:

- We will limit the circumstances that give rise to a default or allow us to terminate your contract to the following:
 - * failing to make payments;
 - * bankruptcy/entering into arrangements with creditors (only if this is already in your contract);
 - * failing to comply with the law, where that has a material impact;
 - * giving us false, misleading or deceptive information, where that has a material impact;
 - * using your credit card for a purpose which we have not approved, where that has a material impact.

- We will limit the circumstances in which we can vary your contract without your consent to the following:
 - * *the change applies to a class of customer or product type or feature* and is made to the annual percentage rate, the way we calculate interest or debit it, the payments you are required to make, fees and charges, our pricing, transaction limits, reward points, your liability for losses relating to electronic funds transfer transactions, the change is made to reflect our business or technological systems or a current industry or market practice or we think you will benefit from the change or the change is reasonably necessary to protect our legitimate interests; and
 - * *the change applies to you only* and reduces your credit limit, is an administrative change, relates to our risk, reduces your obligations or gives you more time to pay us.

Where we are required to give you 20 days' notice of a change, we have extended this to 30 days.

- If there is an entire agreement provision (this is a provision which limits your agreement with us to just the written contract), it will be removed.
- Clauses that require you to compensate us for certain losses will be reduced in scope so they only apply to actual losses that we suffer.
- Where we have a right to suspend or cancel your card at any time without prior notice, we will limit that right so that it can only be used to protect you or us from fraud or other losses, manage regulatory risk or for other reasons determined by us acting reasonably.

You should read the amended Conditions of Use for full details of the changes when they are available from 21 May 2018.

Shire of Wandering

Payment Listing for the period ending 31 May 2018

Chq/EFT No	Date	Description	Amount
Municipal Bank Account			
EFT3951	02/05/2018	Shire of Wagin Recoup of EHO costs to PPE 22/03/2018	869.68
EFT3952	02/05/2018	Avon Waste 90 x domestic rubbish x 4 weeks, Transport of domestic waste to Suez Site, 90 x recycling services plus additional office service, Bulk recycling for March 2018, Clearing Transfer Station bins - 14th and 28th March 2018, Transport of Transfer Station waste to Suez Site	3,535.63
EFT3953	02/05/2018	Startrack Express Freight from Metro Count for use on various shire roads	41.75
EFT3954	02/05/2018	Shire Of Williams Provision of Financial Management Services for March 2018 - Wages: 48 Hours and motor vehicle use	3,449.17
EFT3955	02/05/2018	Gilbarco Australia Pty Ltd Fault reported - System reset itself, requesting a password for the card reader - Examined and tested Pay @ Pump card reader system to find keypad pushed into unit by vandals and not responding. Stripped down unit to find keypad mounting brackets broken off and not repairable and new door panel required. Advised site and control of findings. Made repairs to unit and fitted new keypad and got back online and tested ok	2,764.23
EFT3956	02/05/2018	BOC Limited Supply of oxygen indust, dissolved acetylene & argoshield universal for Depot, Supply of oxygen medical for Depot	67.09
EFT3957	02/05/2018	Austral Mercantile Collections Pty Ltd Solicitors Professional Fees - A12, A423 and A299	1,836.17
EFT3958	02/05/2018	Boddington News Boddington News edition 598	9.00
EFT3960	02/05/2018	Narrogin Quarry Operations Purchase of rip rap for Moramocking Road Flood Damage	724.55
EFT3962	02/05/2018	Allwest Plant Hire Australia Day Hire of 16ft Bomag Smooth Drum Roller for 20/03/2018 - 31/03/2018 for flood damage on Moramocking Road Dry Hire of Amman AP240 Roller for 1/03/2018 - 31/03/2018 used for flood damage on Fuller Road, O'Connell Road & Moramocking Road Dry Hire of Hyundai R55-9 Excavator for 1/03/2018 - 31/03/2018 for use on Moramocking Road	11,500.50
EFT3963	02/05/2018	Fuels West Petroleum Purchase of 5000 Litres of Unleaded Petrol @ 1.1753 plus GST	6,464.15
EFT3964	02/05/2018	Orix Australia Rental tariff for Toyota Hilux for 28/02/2018 to 31/03/2018 for Bradley Hunt - North Bannister Wandering Road	1,773.20
EFT3965	02/05/2018	Liberty Rural Purchase of 25,000 Litres of Diesel @ 1.14 plus GST	31,350.00
EFT3966	02/05/2018	South Regional TAFE Enrolment Fees for AusChem training course in Narrogin on 20-21 March 2018 for Angela Martin Auschem training course resource accreditation file for 1 staff member - Narrogin 20th/21st March 2018 - A Martin	484.80
EFT3967	02/05/2018	ECL Group Australia Pty Ltd Carry out general inspection audit for compliance at the Fuel Facility, travel, calibration, establishment fee & administration fee	1,874.18
EFT3968	04/05/2018	Rob Curtis Operation of waste transfer station for 22nd/23rd & 29th/30th April 2018, Clearing of roadside bins 22nd & 30th April 2018	782.00
EFT3969	04/05/2018	Spiffy Lawns & Gardens Mow Humes Way, Mow 13 Dunmall Drive, Council garden tidy up, Pruning at Dunmall Drive, Mow oval with Hustler at Community Centre	472.50
EFT3970	10/05/2018	Monica Beth Treasure Reimbursement for purchase of Mother's Day craft items from Spotlight, food for Movie night from Bakers Delight & food for movie Night from Campbells	191.86
EFT3971	10/05/2018	Best Office Systems Colour Printing 2360 copies @ 0.088 cents & Black & White Printing - 5602 copies @ 0.0088 cents	282.68
EFT3972	10/05/2018	Shire Of Wandering Payroll deductions - Rates Payment	60.00
EFT3973	10/05/2018	Landgate Rural UV General ReValuation 2018/19 Purchase of A0 aerial photo map of Wandering Shire, laminating & manipulating charge	6,323.20

EFT3974	10/05/2018	Hotham Mechanical Tyre repair for water truck & new tyre including fitting & balancing	276.10
EFT3975	10/05/2018	Gilbarco Australia Pty Ltd Purchase of thermal paper receipt rolls for Fuel Facility	173.18
EFT3976	10/05/2018	Country Sparky Services Carry out quarterly test and tag on shire tools at depot	551.10
EFT3977	10/05/2018	Quick Corporate Australia Various stationary items - pens, notebook, binder coils, batteries, Various staff items - milk, sugar, Toilet Rolls for all amenities, Sabco Toilet Tidy Brush N Rim for Community Centre, Bulk Purchase of Paper A4 Reflex 80G, N/FOLK Toilet Cleaner, hand towels for Watts Street Public Conveniences	1,711.48
EFT3978	10/05/2018	WesTrac Pty Ltd Repairs for Catepillar Roller - park brake pressure dropping, drum overheating, oil replacement needed	642.29
EFT3979	10/05/2018	JR & A Hersey Pty Ltd Purchase of lens cleaner, earplugs, coveralls, earmuffs & sunglasses, 5L bottle of shield & shine & flat washers for use at depot, 12 x white spray & mark can + delivery for general rural road maintenance Purchase of 12 x Grey XL rigger gloves for use by outside crew	744.95
EFT3980	10/05/2018	Wandering Primary School P & C Purchase of Fundraiser Bulbs for use accross Shire gardens	142.00
EFT3981	10/05/2018	Reinforced Concrete pipe Australia (WA) Pty Ltd Supply of 375 & 600 Headwalls for use on North Bannister Wandering Road	4,474.80
EFT3982	10/05/2018	Boddington News Boddington News edition # 599	9.00
EFT3983	10/05/2018	Amanda O'Halloran Reimbursement for purchase of council refreshments	144.79
EFT3984	10/05/2018	WA Contract Ranger Services Ranger services performed for 12th April & 16th April 2018	374.00
EFT3985	10/05/2018	Suez Recycling & Recovery Pty Ltd Domestic Waste Disposal for March 2018	439.73
EFT3986	10/05/2018	Fuji Xerox Colour printing 1333 copies @ 0.085 cents & Black & White printing 900 copies @ 0.0085 cents	133.05
EFT3987	10/05/2018	Work Clobber Kelmscott Supply of various PPE for outside crew	386.00
EFT3988	10/05/2018	Simon Dexter Reimbursement for purchase of fuel facility pipes from Reece Australia Pty Ltd, Reimbursement for purchase of caravan park key lock boxes from Bunnings Warehouse	391.24
EFT3989	10/05/2018	Rhonie's Wandering Mop & Bucket Cleaning of public conveniences and caravan park ablutions and campers kitchen for the period of 25/03/2018 to 21/04/2018	1,080.00
EFT3990	10/05/2018	Clean Sweep Sweeping of town streets during reseal - Michibin St, Hotham St, Gnowing St, Sewell St, Down St, Dunmall Drive, Dowsett St, Westwood St, White St, Humes Way, Nth Wandering Bannister Road	1,581.25
EFT3991	10/05/2018	Permacoat Complete restoration of Roof at 14 Down Street including replacing broken tiles and colour coating in 'Monument'	5,950.00
EFT3992	10/05/2018	Access Life Health & Fitness Conduct Boxing Bootcamp on 11th April 2018	100.00
EFT3993	10/05/2018	Hamel Nursery Woligon Gully Project - plants purchased for Lions Club through NRM Funding	1,852.40
EFT3994	10/05/2018	Rylan Concrete New Kerbing carried out on town streets - Down St, Dunmall Drive, Humes Way, Nth Wandering Bannister Road	27,392.31
EFT3997	18/05/2018	Shire Of Wandering Payroll deductions - Rates Payment	60.00
EFT3998	18/05/2018	Australia Post Purchase of various items - EPOS Receipt rolls & Boxes of stamps	285.00
EFT3999	18/05/2018	Country Sparky Services Replacement of capaciter for the Wandering Depot Air Compressor	275.00
EFT4000	18/05/2018	WesTrac Pty Ltd Repairs to Grader - Repair hydraulic system, troubleshoot steering electrical fault & replace main control valve, Repairs to Loader seat - replace universal joint, replace tandem oils & assemble with new bolts and thread locks Purchase of various parts for Grader - Spacer, bearing sleeve	4,615.06
EFT4001	18/05/2018	CJD Equipment Pty Ltd Purchase of Gasket Kit & O-Rings for Volvo Excavator	132.88
EFT4002	18/05/2018	Instant Weighing Calibration and reverification of Wandering LPO scales	275.00

EFT4003	18/05/2018	Brendan Whitely President's Allowance for Quarter ending 31/03/2018	1,000.00
EFT4004	18/05/2018	Colas WA Pty Ltd Bitumen sealing work - 13/03/2018 North Bannister Wandering Road	70,110.81
EFT4005	18/05/2018	Metrocount Purchase of 4x 6V Welded Battery Pack for traffic counters used on various rural roads	132.00
EFT4006	18/05/2018	Department Of Mines, IR & Safety - Building Commission Shire of Wandering BSL April 2018	56.65
EFT4007	18/05/2018	WA Contract Ranger Services Ranger services performed for the period 24th April and 4th May 2018	374.00
EFT4008	18/05/2018	Rob Curtis Operation of waste transfer station for 6th/7th & 13th/14th May 2018, Clearing of roadside bins 7th & 14th May 2018	782.00
EFT4009	18/05/2018	Spiffy Lawns & Gardens Mow shire depot, council, Watts St public conveniences, 13 Dunmall Drive & 19 Humes Way lawns. Attend toolbox meeting, attend meeting with CEO and complete caravan park assessment, cut firewood for caravan park patrons, construction of bulb bed borders at entrance statements, maintenance surrounding fire station and caravan park, soil removal at council gardens playground to replace with new soil and a new garden Purchase of various plants for planting at Cemetery and council gardens and to improve verge street scape near school and planting around various buildings	1,645.00
EFT4010	18/05/2018	Jenni Curtis Reimbursement for Lunch & Travel costs whilst attending licensing course	390.04
EFT4011	18/05/2018	Asia Pacific Construction Materials Pty Ltd Supply of half tonne unlinked bulka bags for use on Crossman Warda Road flood damage and Moramocking Road flood damage	1,091.20
EFT4012	18/05/2018	Andrew Jones 'Whats the Joke Show' performance by Andrew Jones at the Wandering Community Resource Centre	550.00
EFT4013	28/05/2018	Monica Beth Treasure Reimbursement for purchase of items for catering of the Council Meeting from IGA & WA Fresh Delivered, Reimbursement for purchase of book for National Story Time from Dymocks	252.64
EFT4014	28/05/2018	Shire of Wagin Recoup of EHO costs to PPE 19/04/2018	843.41
EFT4015	28/05/2018	Boddington Hardware & Newsagency Purchase of marking spray cans & 200 metres of rope for use on North Bannister Wandering Road, Purchase of Galv Steel Post for use in general rural road maintenance	266.30
EFT4016	28/05/2018	Landgate Valuation Roll - Mining Tenements 2017/8	191.35
EFT4017	28/05/2018	Avon Waste 90 x domestic rubbish x 4 weeks, Transport of domestic waste to Suez site, 90 x recycling services plus addition recycle only service, Bulk recycling for April 2018, Clearing Transfer Station bins - 4th and 18th April 2018, Transport of Transfer Station waste to Suez site	3,535.63
EFT4018	28/05/2018	Perfect Computer Solutions Monthly fee for daily monitoring, management and resolution of disaster recovery options at site (April 2018)	85.00
EFT4019	28/05/2018	Shire Of Williams Provision of Financial Management Services for April 2018 - Wages: 56 hours and motor vehicle use	4,024.03
EFT4020	28/05/2018	BOC Limited Container service for the period 29/03/2018 to 27/04/2018	64.93
EFT4021	28/05/2018	Fuel Distributors Of WA Purchase of 208L drum of engine oil for use on various vehicles and machinery	844.27
EFT4022	28/05/2018	WesTrac Pty Ltd Purchase of various items for Grader - Strip-wear, washers, air filters, coolant, pin split, cover, shaft & primary element Repair seat assembly leaking air on Caterpillar FEL - replaced air bag and seat switch	2,322.03
EFT4023	28/05/2018	IT Vision Australia Pty Ltd PLAY account refresh - technical service including remote assistance	412.50
EFT4024	28/05/2018	Austral Mercantile Collections Pty Ltd Solicitors Professional Fees - A3, A10, A21, A344, A438, A441	2,338.44
EFT4025	28/05/2018	Reinforced Concrete pipe Australia (WA) Pty Ltd Purchase of 375mm & 300mm pipes and 375 Headwalls for use on various rural roads Purchase of 375, 300, 750 & 600 Headwalls for use on Moramocking Flood Damage	6,293.32
EFT4026	28/05/2018	Major Motors Pty Ltd Purchase of fog lamp for Isuzu Truck	221.75

EFT4027	28/05/2018	Brookton Plumbing Pump out septics at depot office - includes tracking form, dumping fees and travel	790.00
EFT4028	28/05/2018	Wandering Smash Repairs Repair of rear glass window on Hyundai Excavator	675.06
EFT4029	28/05/2018	Boddington News Boddington News edition # 600	9.00
EFT4030	28/05/2018	Colas WA Pty Ltd Purchase of 1 drum of CRS Emulsion for use on various rural road maintenance	473.00
EFT4031	28/05/2018	Narrogin Quarry Operations Purchase of rip rap for Moramocking Road Flood Damage	2,988.48
EFT4032	28/05/2018	Suez Recycling & Recovery Pty Ltd Domestic Waste Disposal for April 2018	325.49
EFT4033	28/05/2018	Allwest Plant Hire Australia Supply and fit broken windscreen - Lower glass window for Hire Roller Broken in Transport Dry Hire of Amman AP240 Roller for use on Moramocking Flood Damage, Wandoo Crescent, O'Connell Road and Redgum Court Flood Damage Dry Hire of Hyundai Excavator for April 2018 for Moramocking Road Flood Damage, Wandoo Crescent, O'Connell Road and Redgum Court Flood Damage Dry Hire of Amman AP240 Multi Tyre Roller for the period 01/04/2018 to 19/04/2018 for North Bannister Wandering Road Dry Hire of 16t Bomag Smooth Drum Roller for April 2018 for Moramocking Road Flood Damage, Wandoo Crescent Flood Damage, O'Connell Road and Redgum Court	12,144.99
EFT4034	28/05/2018	G & D Lyster D7 Dozer Hire for gravel pushup on Moramocking Road	3,729.00
EFT4035	28/05/2018	Central Regional TAFE Course fees for Jezamyn Douglas - Certificate III Local Government	357.50
EFT4036	28/05/2018	Orix Australia Hire of Toyota Hilux for use on North Bannister Wandering Road for the period 31/03/2018 to 30/04/2018	1,716.00
EFT4037	28/05/2018	Liberty Rural Purchase of 9510 Litres of Unleaded Petrol @ 1.1741 plus GST, Purchase of 25,013 Litres of Diesel @ 1.1939 plus GST	45,131.74
EFT4038	28/05/2018	South Regional TAFE Enrolment fees for Short Course - Load Restraint (Alister Humes & David Hill) on 2nd May 2018	352.80
EFT4039	31/05/2018	Western Australian Treasury Corporation Repayment of Short Term Loan - Maturity Date 01/06/2018	251,736.10
13975	02/05/2018	Shire of Wandering - Petty Cash Shire Banking Money Orders x 2, Rat & Mouse baits for Chambers & CRC, Purchase of box of stamps for CRC use, Postage for Anzac Day Flyers, Food from Wander In Takeaway for Reg 17 Governance meeting, Food from Wander In Takeaway for Lunches for council meeting, Groceries for Inter-generational Cafe	450.50
13976	10/05/2018	Telstra Usage charges to 10th April 2018 - Services & Equipment rental to 10th May 2018 for all shire properties and Annual Directory Fees SMS for Bushfire Brigades	2,214.15
13977	28/05/2018	Synergy Electricity supply for the period 13/03/2018 to 15/05/2018 for all shire properties	4,279.95
13978	28/05/2018	Shire of Wandering - Petty Cash Purchase of 1 x Box of stamps, National Police Clearance for J Curtis, Purchase of Money Order for Shire Banking, Bulk Mail out for National Story Time, Postage for returning DOT computer	227.30
DD2655.1	02/05/2018	WA SUPER PLAN Payroll deductions	3,881.62
DD2655.2	02/05/2018	Rod Evenis Superannuation Fund Pty Ltd Superannuation contributions	614.99
DD2655.3	02/05/2018	ANZ Onepath Masterfund Superannuation contributions	643.65
DD2655.4	02/05/2018	Superwrap Personal Super Plan Superannuation contributions	100.60
DD2655.5	02/05/2018	BT Classic Lifetime - Personal Super Superannuation contributions	224.44
DD2655.6	02/05/2018	Prime Super Superannuation contributions	224.44
DD2655.7	02/05/2018	BT Super For Life Superannuation contributions	304.48
DD2655.8	02/05/2018	Retail Employees Superannuation Pty Ltd Superannuation contributions	59.85

DD2672.1	16/05/2018	WA SUPER PLAN Payroll deductions	3,982.17
DD2672.2	16/05/2018	Rod Evenis Superannuation Fund Pty Ltd Superannuation contributions	614.99
DD2672.3	16/05/2018	ANZ Onepath Masterfund Superannuation contributions	780.02
DD2672.4	16/05/2018	Superwrap Personal Super Plan Superannuation contributions	108.76
DD2672.5	16/05/2018	BT Classic Lifetime - Personal Super Superannuation contributions	252.70
DD2672.6	16/05/2018	Prime Super Superannuation contributions	252.70
DD2672.7	16/05/2018	BT Super For Life Superannuation contributions	327.04
DD2672.8	16/05/2018	Retail Employees Superannuation Pty Ltd Superannuation contributions	175.85
DD2677.1	26/05/2018	Telstra SMS regarding Bushfire Notice - 20th April 2018	44.34
DD2677.2	23/05/2018	Synergy Streetlighting for the period 25th March 2018 to 24/04/2018	744.55
DD2680.1	30/05/2018	WA SUPER PLAN Payroll deductions	4,032.17
DD2680.2	30/05/2018	Rod Evenis Superannuation Fund Pty Ltd Superannuation contributions	614.99
DD2680.3	30/05/2018	ANZ Onepath Masterfund Superannuation contributions	120.00
DD2680.4	30/05/2018	Superwrap Personal Super Plan Superannuation contributions	130.51
DD2680.5	30/05/2018	BT Classic Lifetime - Personal Super Superannuation contributions	139.65
DD2680.6	30/05/2018	Prime Super Superannuation contributions	224.44
DD2680.7	30/05/2018	BT Super For Life Superannuation contributions	475.24
DD2680.8	30/05/2018	Retail Employees Superannuation Pty Ltd Superannuation contributions	146.63
Trust Bank Account			
EFT3995	16/05/2018	Wandering C.W.A. REFUND OF COMMUNITY CENTRE BOND - BIGGEST MORNING TEA	200.00
EFT3996	16/05/2018	Kelliher Bros REFUND OF COMMUNITY CENTRE BOND - COMMUNITY CONSULTATION EVENING	250.00
200036	16/05/2018	Wandering Tennis Club REFUND OF COMMUNITY CENTRE BOND - TENNIS SEASON	250.00
Credit Card			
	20/12/2018	Westpac Credit Card	-10247.61
Job	Supplier	Comments	Amount
	Westpac	Refunds Fraud CMS	-15600.00
1E051060.520	Livingstone Int	First aid products purchased to replenish all first aid kits	356.78
1E051060.520	Coles	Refreshments purchased from Coles for training	34.44
1E051060.520	Bunnings	Gas Bottle for fire shed & Community Centre, Spray bottles and globes for use at depot	103.55
1E142050.520	Reece	Fuel Facility Supplies from Reece Plumbing	45.32
1E143040.520	Autobarn	Air Hose Connections for depot	37.97
1E142050.520	Bunnings	Globes & Misc items from Bunnings for use at depot	35.73
1E142030.520	Joondalup Resort	Deposit to attend Works Conference	100.00
1E051000.520	The First Aid Shop	First aid kits for Fire Brigade members vehicles	1745.00
1E134140.520	Scarborough Rendezvous	Meals whilst on Licensing Course - Jenni Curtis	286.40
1E051060.520	St John Ambulance	First aid supplies to refill out of date supplies	132.50
1E142050.520	Armadale Mower World	Purchase of tools for works crew - Blower & Hedgetrimmer	629.00
1E142050.520	Direct Trades Supply	Purchase of cement mixer and engraving tool from Direct Trade supplies	1595.65
1E142050.520	Bunnings	Stanley Knife & Blades & Replacement globes for Caravan Park	70.05
1E142050.520	Bunnings	Purchase of new Wheelbarrow from Bunnings	180.00

Licensing		
JNL2045	Police Licensing Licensing Collections 01/05/2018	65.50
JNL2052	Police Licensing Licensing Collections 02/05/2018	29.70
JNL2052	Police Licensing Licensing Collections 03/05/2018	29.80
JNL2054	Police Licensing Licensing Collections 07/05/2018	1491.45
JNL2056	Police Licensing Licensing Collections 09/05/2018	25.70
JNL2057	Police Licensing Licensing Collections 14/05/2018	598.85
JNL2059	Police Licensing Licensing Collections 15/05/2018	2720.60
JNL2061	Police Licensing Licensing Collections 16/05/2018	1444.10
JNL2062	Police Licensing Licensing Collections 17/05/2018	1181.15
JNL2063	Police Licensing Licensing Collections 21/05/2018	1188.95
JNL2063	Police Licensing Licensing Collections 22/05/2018	1908.50
JNL2064	Police Licensing Licensing Collections 24/05/2018	1477.30
JNL2069	Police Licensing Licensing Collections 28/05/2018	449.70
JNL2071	Police Licensing Licensing Collections 29/05/2018	140.15

Payroll		
PPE02052018	Staff Payroll PPE 02/05/2018	30862.09
PPE16052018	Staff Payroll PPE 16/05/2018	33145.55

Total Payments for Month Ending 31 May 2018:		656,509.61
---	--	-------------------

*** NOTE: Westpac Credit Card credit amount is not included in Total Payments as no payment was made due to Fraud reimbursement
Purchase transactions are included only

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

This schedule of accounts to be passed for payment was submitted to each member of the Council on Thursday, 21 June 2018 and has been checked and is fully supported by vouchers and invoices which are sub certified as to the receipt of goods and services and as to prices, computations and costings and the amounts shown are due for payment.

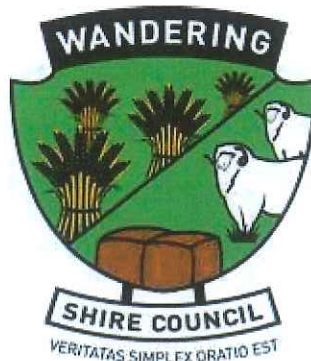
Amanda O'Halloran, Chief Executive Officer

CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts was submitted to the Council on Thursday, 21 June 2018 and that the amounts were approved for payment.

Cr Brendan Whitely, Chairman

Shire of Wandering



Intention to Levy Differential General Rates

Local Government Act 1995 (section 6.36)

Local Public notice is hereby given, in accordance with section 6.36 of the Local Government Act 1995, of intention of the Shire of Wandering to levy the following differential general rates and general minimum payments for the 2018/19 Financial year.

GRV/UV	Differential Rates Categories 2018/19	Proposed Rate in \$	Minimum Rate
GRV	Residential	0.10133	\$1,000
GRV	Special Use	0.12001	\$1,200
UV	Rural	0.00685	\$1,177
UV	Rural Residential	0.01353	\$1,188
UV	Mining	0.00685	\$1,177

Electors and ratepayers of the Shire of Wandering are invited to submit a written submission in respect of the proposed differential general rates or general minimum payments and any related matters no later than **4:00PM, Monday 16 July 2018**. The submissions must be addressed to the Chief Executive Officer, Shire of Wandering, 22 Watts Street, Wandering WA 6308.

Amanda O'Halloran
Chief Executive Officer



Shire of Wandering

Statement of Objects and Reasons

In accordance with section 6.36 of the *Local Government Act 1995*, the Shire of Wandering is required to publish its Objects and Reasons for implementing Differential Rates.

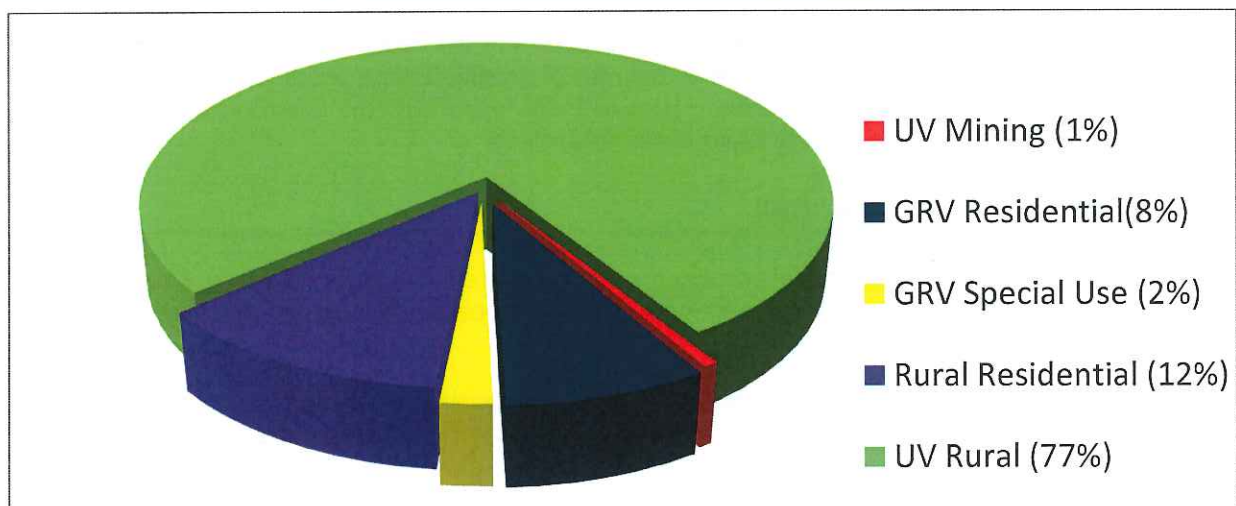
Introduction and Objective

Rates are a tax levied on all rateable properties within the boundaries of the Shire of Wandering in accordance with the *Local Government Act 1995*. The overall objective of the proposed rates in the 2018/19 Budget is to provide for the net funding requirements of the Shire's services, activities, financing costs and the current and future capital requirements of the Shire. Council has determined its required rates yield after taking into account all revenue sources, expenditure and efficiency measures as part of budget deliberations.

Property valuations provided by the Valuer-General (Landgate Valuation Services) are used as the basis for the calculation of rates each year. Section 6.33 of the *Local Government Act 1995* provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Wandering. The application of differential rates maintains equity in the rating of properties across the Shire, with consideration given to the key values contained within the Rating Policy Differentials Rates (s. 6.33) March 2016 released by the Department of Local Government and Communities being:

- Objectivity
- Fairness and equity
- Consistency
- Transparency and administrative efficiency

Indicative Percentage of Rates Contribution by Differential





2018/19 Budget Proposal

The following table outlines the proposed Differential General Rates and Minimum Payments for the Shire of Wandering for the 2018/2019 financial year, to be effective from 1 July 2018.

Rate Category	Minimum Payment	Rate in the dollar (expressed as cents in the \$)	Yield \$
GRV Residential	\$1,000	10.133	\$85,751
GRV Special Use	\$1,200	12.001	\$21,340
UV Rural Residential	\$1,188	1.353	\$129,315
UV Rural	\$1,177	0.685	\$834,541
UV Mining Tenement	\$1,177	0.685	\$5,886

The above rate model will yield \$ \$1,033,760.83 in rate revenue for 2018/2019.

Gross Rental Valuation (GRV)

The *Local Government Act 1995* determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer-General determines the GRV for all properties within the Shire of Wandering every five years last conducted 1 July 2015. Properties are grouped according to Town Planning Scheme zonings and predominant land use with each having a separately calculated rate in the dollar to achieve greater equity across all sectors.

The GRV is determined by collecting rental evidence to determine the fair rental value for each property. Interim valuations are provided monthly to Council by the Valuer-General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances, Council recalculates the rates for the affected properties and issues interim rates notices.

Unimproved Valuation (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value (UV). Council has adopted differential rates in its UV area for Rural Residential Properties, Mining leases, and farming properties.

Unimproved values are determined annually by the Valuer-General with a valuation roll provided to local governments. The Shire has completed rates modelling based on the valuations provided with a date in force of 1 July 2018.



Proposed General Differential and General Minimum Rates

Following are the objects and reasons for each of the differential rates:

GRV Residential

Consists of improved land, located within the town site boundaries with a predominant residential use.

OBJECT: This is considered by council to be the base rate by which all other GRV land is assessed.

REASONS (why the rate differs from other categories):

The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential areas. Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing of roads, replacement and development of footpath networks, refurbishing of public ablutions and other building maintenance programs.

GRV Special Use

Consists of improved non-residential land that is zoned for commercial business activity.

OBJECT: The Council recognises that commercial properties have a greater impact on the infrastructure and environment within the Shire in comparison to properties that fall within the GRV residential category.

REASONS (why the rate differs from other categories):

The object of this differential category is to apply a differential rate to commercially zoned properties in the Shire in order to raise additional revenue to offset the costs associated with increased maintenance and renewal of assets and infrastructure required to service these properties. The higher rate reflects the additional cost of environmental health, building and planning services.

UV Rural

The UV rural rate applies to all UV valued properties in the Shire with a predominant rural land use. The Shire of Wandering's general rate is historically lower than many of our immediate neighbours.

OBJECT: This is the lowest of the Shire's UV differentials and this rate serves as a benchmark differential rate by which all other UV rated properties are assessed.

REASONS (why the rate differs from other categories):

The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for rural areas. Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resealing and resheeting of roads, replacement and development of drainage networks, maintaining road safety through adequate signage, tree pruning and replacement of key road plant.

UV Rural Residential

Consists of smaller UV properties, many located on the fringe of the town site which has minimal rural activity taking place and is predominately residential.

OBJECT: The object of this differential rate is to raise additional revenue to fund cost impacts to the Shire from this type of development.

REASONS (why the rate differs from other categories): The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for rural residential areas.

Council is focussed on sustainably managing its community and infrastructure assets through the funding of renewal and replacement asset programs. These programs include but are not limited to investment in the resheeting of roads, replacement and development of drainage networks, maintaining road safety through adequate signage, ranger services, bush fire control, waste transfer services and road maintenance.

UV Mining

This rating category covers all Mining Leases, Exploration Licenses, Prospecting Licenses, Retention Licenses, General Purpose Leases, Special Prospecting Licenses for Gold and Miscellaneous Licenses as defined under the *Mining Act 1978*.

OBJECT: The object of this differential rate is to raise additional revenue to fund cost impacts to the Shire of the mining sector.

REASONS (why the rate differs from other categories): Mining, Exploration and Prospecting Leases are rated differentially to reflect the nature of the lease. Prospecting leases attract a lower rate in the dollar (RID) to acknowledge that these leases are not, for the most part, income producing. Exploration, prospecting and operations have different levels of impact on the Shire's road infrastructure, although, there remains the need to fund the maintenance and renewal of this vital community while recognising the Shire's goal to encourage mining in the district.

Minimum Rates

The Shire imposes a minimum rate specific to each rating category, ensuring all properties contribute an equitable rate amount to non-exclusive services. The minimum rate recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of their property.

Submissions

Submissions are invited from any elector or ratepayer with respect to the proposed rates, and any related matter, within a minimum 21 days of the date of this notice. Submissions should be addressed to the Chief Executive Officer, Shire of Wandering, 22 Watts Street, WANDERING WA 6308 and clearly marked "Submission – Differential Rating 2018/19".

All submissions should be received no later than 4.00pm 16 July 2018

AMANDA O'HALLORAN
CHIEF EXECUTIVE OFFICER



RELATED PARTY DISCLOSURE POLICY

Policy Number:	CP039	To be Reviewed:	June 2022
Policy Owner:	Finance		
Person Responsible:	CEO		
Date of Approval:	August 2016		
Amended:	June 2018		
Reference:	S:\Administration\Policies & Procedures\2018 Policies and Procedures\Policies 2018\CP039 Related Party Disclosure		

1. OBJECTIVE

The scope of AASB 124 Related Party Disclosures was extended in March 2015 to include application by not-for-profit entities, including local governments. The operative date for Local Government is 1 July 2016, with the first disclosures to be made in the Financial Statements for year ended 30 June 2017. This procedure outlines required mechanisms to meet the disclosure requirements of AASB 124.

The objective of the standard is to ensure that an entity's financial statements contain disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and transactions.

The disclosure requirements apply to the existence of relationships regardless of whether a transaction has occurred or not. For each financial year, the Shire must make an informed judgement as to who is considered to be a related party and what transactions need to be considered, when determining if disclosure is required.

The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

2. PRINCIPLES

2.1 Identification of Related Parties

AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

For the purposes of determining the application of the standard, the Shire has identified the following persons as meeting the definition of Related Party:

- An elected Council member
- Key management personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Senior Employee
- Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The Shire will therefore be required to assess all transactions made with these persons or entities.

2.2 Identification of Related Party Transactions

A related party transaction is a transfer of resources, services or obligations between the Shire (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criterion:

- Paying rates
- Fines
- Use of Shire owned facilities such as [Wandering Community Centre and Sporting Grounds, Wandering Community Resource Centre, Library, Wandering Fuel Facility, parks, ovals and other public open spaces (whether charged a fee or not)]
- Attending Council functions that are open to the public
- Employee compensation whether it is for KMP or close family members of KMP
- Application fees paid to the Shire for licences, approvals or permits
- Lease agreements for housing rental (whether for a Shire owned property or property sub-leased by the Shire through a Real Estate Agent)
- Lease agreements for commercial properties
- Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire (trading arrangement)
- Sale or purchase of any property owned by the Shire, to a person identified above.
- Sale or purchase of any property owned by a person identified above, to the Shire
- Loan Arrangements
- Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the Shire can determine that an OCT was provided at arm's length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

2.3 Disclosure requirements

For the purposes of determining relevant transactions in point 2 above, elected Council members and key management personnel as identified above, will be required to complete a Related Party Disclosures - Declaration form for submission to financial services.

2.3.1 Ordinary Citizen Transactions (OCTs)

The following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the yearly Related Party Disclosures - Declaration form will be required.

- Paying rates
- Fines

- Use of Shire owned facilities such as [Wandering Community Centre and Sporting Grounds, Wandering Community Resource Centre, Library, Wandering Fuel Facility, parks, ovals and other public open spaces (whether charged a fee or not)]
- Attending council functions that are open to the public

Where these services were not provided at arm's length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form about the nature of any discount or special terms received.

2.3.2 All Other Transactions

For all other transactions listed in point 2.3 above, elected Council members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form.

2.3.3 Frequency of Disclosures

Elected Council members and KMP will be required to complete a Related Party Disclosures - Declaration form each year.

Disclosures must be made by all elected Council members immediately prior to any ordinary or extraordinary election.

Disclosures must be made immediately prior to the termination of employment of/by a KMP.

2.3.4 Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

2.4 Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

3. REFERENCES TO RELATED DOCUMENTS

- AASB124 Related Party Disclosures
- Local Government Act 1995 – PART 6 Financial Management
- Local Government (Financial Management) Regulations 1996 – Regulation 5A)

[Signature]

[Print Name]
Shire President

[Date]

This Policy takes effect from the date of adoption by Council and shall remain valid until it is amended or deleted.

2. ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS

(see definitions Appendix 1)

Name of Entity	Name of person who has control/nature of control
<i>If there has been no change since your last declaration, please complete "No Change"</i>	

3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH

Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person using the facility	Service/Facility used	Nature of transaction	Nature of discount or special conditions received.

Note: Recreation Centre membership provided as part of employment has been provided under the same terms as those memberships provided to the public.

4. LEASING AGREEMENTS - DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the Shire (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the Shire and privately owned properties sub-leased through the Shire from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of Person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

5. LEASING AGREEMENTS - COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the Shire for the provision of a commercial property? Did you receive a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly rent	Detail of any non-arms length conditions

6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the Shire.

Business name	Goods or services provided	Approximate value for the reporting period	Terms & conditions

7. OTHER AGREEMENTS (Construction, Consultancy, Service Contracts)

Did you, a close family member or related entity, enter into any other agreements/arrangements with the Shire (whether or not a price was charged)?

This may include (but is not limited to): construction contracts, consultancy services, service contracts (such as cleaning, maintenance, security).

For e.g. a company that a close family member controls, was awarded a contract with the Shire for building a new office facility.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the Shire? (This may include vehicles or other plant items, land or buildings).

Was the purchase made at arm's length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity name	Property purchased	Value of the purchase	Terms & conditions

9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the Shire? (This may include vehicles or other plant items, land or buildings).

Was the sale made at arm's length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity name	Property Sold	Value of the Sale	Terms & conditions

10. FEES & CHARGES FOR APPLICATIONS

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity name	Application type	Application and/or receipt number

11. SELF SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the Shire

For e.g. a club for which you have control (See Appendix 2 for example)

Name of person or entity name	Loan details	Value of the loan	Terms & conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or business/company	Nature of agreement	Value of agreement	Terms & conditions

I declare that all information and details provided in this form are true and correct to the best of my knowledge, and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

Signed: _____ Date: ____/____/____

Appendix 1

Close Family Members

Close family members include:

- a child, spouse or domestic partner;
- children of your spouse or domestic partner;
- dependents of you or your spouse or domestic partner;
- any other close family member;

who may be expected to influence, or be influenced by, your dealings with the council.

The following table may assist you in identifying your close family members:

Definitely a close family member	May be a close family member
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence or be influenced by you in their dealings with council
Your children	Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council
Your dependants	Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence or be influenced by you in their dealings with council
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council

There may be relationships that a council has which are not identified in this appendix but still meet the definition of a related party.

Example: Cousin of Councillor

A Councillor for the Shire has lived in the Shire her whole life. In fact her family has been in the area for generations.

The Councillor's cousin, owns and operates the local newsagent through a company ABC Pty Ltd, in which she owns 100% of the shares. The Councillor and her cousin have always been close and regularly socialise together.

From these facts it would appear that the Councillor's cousin is a close family member of the Councillor because she would be expected to influence, or be influenced by, that person in her dealings with Council.

Both the cousin and the company she controls, ABC Pty Ltd would therefore be related parties of Council.

Any transactions that the Council makes with the newsagent would need to be separately identified and may need to be disclosed.

Control in entities

What is an entity that I, or my close family member, control or jointly control?

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

You control an entity if you have

- a) power over the entity;
- b) exposure, or rights, to variable returns from involvement with the entity; and
- c) the ability to use your power over the entity to affect the amount of your returns.

To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Chief Executive Officer or the Manager of Finance for a confidential discussion.

Example: Clubs or other incorporated bodies

(A Shire Councillor is the President of a local football club)

A Shire Councillor is the President of WanderingFootball Club Inc, the local football club. This club is overseen by a committee which comprises the President and four other committee members. Each member has a single vote when making decisions at meetings. The committee members are not related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the committee members at the club's annual general meeting.

From these facts it would appear that the Councillor does not control or jointly control the football club so it will not be a related party of Council just because the Councillor is the president of the club.

Other examples

Example 1 (Audit committee member)

Shire of Wandering audit committee comprises two Councillors and a local retired accountant, Fred. Fred has no other connection with the council.

The audit committee attends to the functions as required under the *Audit Regulations*. It does not make any decisions on behalf of the council but simply provides reports, with recommendations, for the Shire President and councillors to consider.

Based on the facts outlined Fred would not be a KMP of council.

Example 2 (Son of CFO employed by council)

Shire of Wandering has recently employed Paul's son (George) in the Council's parks and garden's area. Paul is Council's Deputy Chief Executive Officer but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and included an independent assessment process. Paul did not have any influence in George securing the job.

Paul has been identified as a KMP of council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevant when assessing whether George is a related party.

Example 3 (Cousin of Mayor - related party commonly known but omitted from declaration)

Shelley, the President of Shire of Wandering forgets to include her cousin Mavis, and Mavis' company, when she completes her KMP declaration.

It is commonly known in the community that Shelley and Mavis are close and that Shelley would be expected to influence, or be influenced by, Mavis in her dealings with Council and vice versa.

Mavis and her company are related parties of Council, even though Shelley omitted them from her declaration.

Example 4 (Example of control)

Fred is the President of Shire of Wandering and owns 100% of the ordinary shares in Wandering's Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party declaration.

Example 5 (Example of joint control)

Fred is the President of Shire of Wandering and owns 50% of the ordinary shares in Wandering's Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party declaration