

# Shire of Wandering

# **AGENDA**

For the Ordinary Council Meeting to be held 24 September 2015



### **Shire of Wandering**

# Ordinary Council Meeting 24 SEPTEMBER 2015

#### NOTICE OF MEETING

**Dear Elected Member** 

The next ordinary council meeting of the Shire of Wandering will be held on Thursday 24 September 2015 in the Council Chambers, Watts Street, Wandering commencing at 1.30pm.

Chief Executive Officer 15 September 2015

## Agenda

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# Ordinary Council Meeting Agenda

#### 1. DECLARATION OF OPENING /ANNOUNCEMENT OF VISITORS

#### 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

2.1 Apologies received from Chad Ferguson, due to the late change in meeting date, Chad won't be able to attend. He had planned his holidays to support attendance, but the late change disrupted his prior planning.

#### 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 MINUTES OF THE ORDINARY MEETING OF COUNCIL 20 August 2015 ATTACHMENT 6.1
- 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 AUGUST 2015

**FILE REFERENCE:** 

1.1.29.1

**PROPONENTS:** 

Nil

**DISCLOSURE OF INTEREST:** 

Nil

DATE:

PREVIOUSLY BEFORE

COUNCIL:

N/A

**AUTHORS NAME &** 

**POSITION:** 

Amanda O'Halloran CEO

**NATURE OF COUNCILS** 

**ROLE IN THE MATTER:** 

Legislative

#### 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 August 2015.

#### BACKGROUND

Council has authorised the updated delegations register at the August 2015 Ordinary Meeting of Council. The procedure associated with the register is to report to Council the activities or actions that have been performed under 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 delegated authority requiring referral to Council as per the Shire of Wandering Delegated Authority Register 2015.

#### **COMMENT/ DETAILS**

Actions performed under delegation during the month of August 2015 are provided below:

- Common Seal applied to Westpac Bank Overdraft Documents as per Council Agenda 10.1.2; 16
  July 2015
- Food Stall Holders Licence
  - Wandering Annual Fair Committee Operated by Stephanie Jenkinson
  - Fruit Dreams Operated by S Bennett
  - Pumphreys CWA Operated by Barb Parsons
  - Judith Martin
  - Ta's Snacks Operated by C Sananikone
  - The Lolly Bus Operated by G Broughton
  - Villa Belleview Preserves Operated by H Dowdell

- Wandering Primary School P&C Operated by J Ferguson
- Julz Classic Country Cooking Operated by Julie Gentle
- The Donut Shop Operated by K Dickson
- Wandering Lions Club Operated by M Wilkins
- Pickled Partners Operated by P Tanner
- Building Licenses Issued -
  - Jenene Ferguson and Raymond Hewton 3 Hotham Street WANDERING WA Alterations and additions
  - Robert King 1 Mill Street Wandering WA Alterations and additions
- Payments from the Municipal Account as per financial report attached.

#### CONSULTATION

Relevant Officers and Managers of the Shire

#### 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 2015 Purchasing and Tendering Policy

#### FINANCIAL IMPLICATIONS

Nil – all payments have been approved in the 2015/16 Annual Budget.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

#### Goal 5 - A strong and effective Organisation

Outcome 5.2: Accountable decision making and resource allocation through effective governance
Strategy 5.2.1: Ensure the Council's decision making process is effective and transparent
Strategy 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 August 2015.

10.1.2 COUNCIL POLICY REVIEW

FILE REFERENCE: 1.1.27

PROPONENTS: NIL

DISCLOSURE OF INTEREST: NIL

**DATE:** 15 September 2015

PREVIOUSLY BEFORE

COUNCIL: 17 August 2015

**AUTHORS NAME &** 

POSITION: Amanda O'Halloran CEO

NATURE OF COUNCILS

**ROLE IN THE MATTER:** Legislative

#### PURPOSE OF THE REPORT

The Shire Administration has been undertaking a review of Council Policies as per the findings of the 2014 Department of Local Government and Communities Probity Audit.

The Department proposed as per its final findings, Recommendation 13 - That Council gives priority to developing effective policies and instructs the CEO to review its policy manual by improving, and updating all policies for Council's adoption.

The Shire has engaged the services of a local contractor to assist with the implementation of the above recommendation. This work is currently well ahead to the delivery schedule agreed with the Department.

#### **BACKGROUND**

As part of the 2014 Department of Local Government and Communities Probity Audit, which undertook a review of the Council's systems, policies, procedures, risk management and integrated planning, it was evident a more formal and documented approach to Council's governance policies and procedures would be of benefit to improve service delivery and compliance. This review is currently underway and incorporates a framework for annual review.

The proposed review process demonstrates Council's focus on strategic governance as it provides clarity, ownership and accountability to the Wandering community and for the Shires Operations Staff.

#### COMMENT

A thorough review of Council Policies in place has been undertaken; it was evident from this review there were a number of gaps in Council's governance structure. Work has been undertaken to identify the areas required to reduce this risk to Council, and to provide direction and clarity to Staff and the Community. The policies are statements of strategic intent to guide the Shire's operations and decision making. The policies presented are stage 2 of the review and development process. Work will continue on outstanding policies and operational procedures over the coming months.

#### The proposed list of Council Policies is as follows:

Corporate Credit Card	CP001
Equal Opportunity, Harassment and Bullying	CP002
Disability Access and Inclusion	CP003
Use of Logo	CP004
Councillor Recognition	CP005
Employee Recognition	CP006
Dress Standard for Councillors and Employees	CP007
Common Seal	CP008
Official Photographs	CP009
Risk Management	CP010
Council Meetings	CP011
Memorials on Council Land	CP012
Naming of Public Places	CP013
Complaints and Compliments Handling	CP014
Financial Management	CP015
Conduct of Public Question Time	CP016
Outbuildings	CP017
Legal Representation for Councillors and Employees	CP018
Code of Conduct	CP021
Councillor Allowances and Expenses	TBA
Community Donations, Grants & Funding Policy	TBA
Home Businesses	CP020
Records Management	CP022
Purchasing and Tenders	CP023
Occupational, Health and Safety	CP024
Sea Containers	CP025
Signage	CP026
Integrated Planning	CP027
Workforce Planning and Management	CP028
Community Consultation and Engagement	CP029
Councillors Representing Council as Delegates	CP030
Private Works	CP031

Emergency Management Response Leave for Employees	CP032
Asset Management	CP033
Premier's Australia Day Award	CP034
Significant Accounting Policies	CP035
Transportable Dwellings	CP037

#### The following Policies are presented to Council for review and endorsement:

#### **COUNCIL POLICIES**

Records Management	CP020
Home Businesses	CP022
Purchasing and Tenders	CP023
Occupational, Health and Safety	CP024
Sea Containers	CP025
Signage	CP026
Integrated Planning	CP027
Workforce Planning and Management	CP028
Community Consultation and Engagement	CP029
Councillors Representing Council as Delegates	CP030
Private Works	CP031
Emergency Management Response Leave for Employees	CP032
Asset Management	CP033
Premier's Australia Day Award	CP034
Significant Accounting Policies	CP035
Transportable Dwellings	CP037

#### **ATTACHMENT 10.1.2**

#### CONSULTATION

Shire Staff

Shire Contractor

Industry Advice and Resources

#### STATUTORY ENVIRONMENT

The Local Government Act 1995 Section 2.7(2)(b) states that the making of policy is a role of the Council.

#### FINANCIAL IMPLICATIONS

Nil related to the policies presented

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

#### Goal 5 - A strong and Effective Organisation

Strategy 5.2.1: Ensure Council's decision making process is effective and transparent

**Strategy 5.2.2:** Ensure the organisations governance structure, policies and procedures are current and relevant

#### **POLICY IMPLICATIONS**

N/A

#### **VOTING REQUIREMENT**

Simple Majority Required

#### RECOMMENDATION

That Council adopts the following reviewed and new policies as finalised formal policies of Council as included as **ATTACHMENT 10.1.2** of this agenda and minutes:

#### **COUNCIL POLICIES**

Records Management	CP020
Home Businesses	CP022
Purchasing and Tenders	CP023
Occupational, Health and Safety	CP024
Sea Containers	CP025
Signage	CP026
Integrated Planning	CP027
Workforce Planning and Management	CP028
Community Consultation and Engagement	CP029
Councillors Representing Council as Delegates	CP030
Private Works	CP031
Emergency Management Response Leave for Employees	CP032
Asset Management	CP033
Premier's Australia Day Award	CP034
Significant Accounting Policies	CP035
Transportable Dwellings	CP037

#### 10.1.3 SHIRE OPERATIONS OVER FESTIVE SEASON

FILE REFERENCE: 1.2.2

PROPONENTS: NIL

DISCLOSURE OF INTEREST: NIL

**DATE:** 15 September 2015

**PREVIOUSLY BEFORE** 

COUNCIL: N/A

**AUTHORS NAME &** 

POSITION: Amanda O'Halloran CEO

**NATURE OF COUNCILS** 

**ROLE IN THE MATTER:** Operational

#### PURPOSE OF THE REPORT

Council traditionally significantly reduces its operations over the Festive Season. This year it is proposed to close Shire Depot Operations from Friday 18 December 2015, and Office Administrations from Wednesday 23 December 2015 until Monday 4 January 2015. Postal services and emergency support will be provided during this time and Staff will be allocated accordingly.

#### **Background**

Council traditionally reduces its service delivery over the festive season. The Works department generally shuts down to essential services only and the Office provides postal services as required, enabling all other staff to plan leave with their families. This year it is proposed to continue with the tradition and provide ample opportunity for advertisement within the community.

#### Comment

During the Christmas and New Year period the Shire Office will open for the collection of mail and postal services however the majority of staff will be asked to take leave over this period. While mail and postal services will continue to operate during this period the CRC, licensing and other Shire services will not be available. The Office will be closed for all public holidays and have reduced office hours for the provision of Australia Post Services. The proposed period of reduced operations is from Thursday 24 December 2015 until Monday 4 January 2016. With sufficient notification the community will be able to make alternate arrangements for licensing and other payments.

The Works Department will have reduced operational capacity form Friday 18 December 2015 until the 5 January 2016. Staff will be allocated to provide call out services and any essential services. All other staff will be required to take leave over this period.

Staff will be required to take leave either annual leave or RDO's during this period and the proposed office hours will be as follows:

Monday	21 December	8.30am to 4.30pm
Tuesday	22 December	8.30am to 4.30pm
Wednesday	23 December	8.30am to 2.00pm Official Closing
Thursday	24 December	10.00am – 2.00pm (mail and postal services only)
Friday	25 December	Closed
Saturday	26 December	Closed
Sunday	27 December	Closed
Monday	28 December	Closed
Tuesday	29 December	10.00am – 2.00pm (mail and postal services only)
Wednesday	30 December	10.00am – 2.00pm (mail and postal services only)
Thursday	31 January	10.00am – 2.00pm (mail and postal services only)
Friday	1 January	Closed
Saturday	2 January	Closed
Sunday	3 January	Closed
Monday	4 January	8.30am to 4.30pm

Notification of the office opening times will be published in the Wandering Echo, Shire Office and Noticeboards in the months leading up to Christmas.

#### **Statutory Environment**

Mi

#### **Policy Implications**

Ni

#### **Financial Implications**

Nil

#### Strategic Implications

Community Strategic Plan 2013-2023

#### Goal 5 – A strong and effective Organisation

Outcome 5.1. Accessible customer services and information systems

Strategy 5.1.1: Promote and deliver responsive customer services

Outcome 5.4. Effective provision of customer services and engagement with the community and stakeholders.

Strategy 5.4.1: Promote and deliver responsive customer services

#### Recommendation

#### **That Council:**

- 1. That Council endorse the proposed reduction in Shire Operations for the Festive Season 2016 as follows:
  - Shire administration services being closed at 2.00pm on Wednesday 23 December 2015 to Sunday 3 January 2016 inclusive and reopen 8:30am on Monday 4 January 2016.
  - Australia Post services reduced to 10.00am 2.00 pm on the 24, 29, 30 & 31 December 2015
  - Works services be reduced from 4.30 pm 18 December 2016 to Tuesday 5 January 2016
- 2. That staffing requirements and contact details are put into place for the closure period to deal with any emergency issues that may arise.

#### 10.1.4 ALLOCATION OF ROADS TO RECOVERY FUNDING

FILE REFERENCE: 12.1.7

PROPONENTS: NIL

DISCLOSURE OF INTEREST: NIL

DATE: 17 September 2015

PREVIOUSLY BEFORE

COUNCIL: N/A

**AUTHORS NAME &** 

POSITION: Amanda O'Halloran

CEO

NATURE OF COUNCILS

ROLE IN THE MATTER: Executive

#### PURPOSE OF THE REPORT

To formalise the allocation of increased Roads to Recovery funding for the 2015/16 financial year.

#### **BACKGROUND**

On 24 June 2015 the Federal Government announced that there would be additional funding for the Roads to Recovery programme. The Federal Government reintroduced the Consumer Price Index – linked fuel excise.

The Roads to Recovery Programme allows Councils to directly fund local road projects based on local needs, with local knowledge playing a major role in the programme's success.

The extra funding will be paid to Councils under the usual formula as part of their regular Roads to Recovery programme without any requirement to match the funds from their annual budgets. Formalised notification of the confirmed funds for the Shire of Wandering was confirmed a short while after the above announcement and by that time the Shire of Wandering had completed its annual budgetary process. This agenda item is to formalise Councils decision on where to allocate the funding for the 2015/16 financial year and incorporate it into the annual budget.

#### **COMMENT/ DETAILS**

Council has been allocated an extra \$192,688 for this financial year. Ongoing discussions with council have occurred to review priorities and to understand where Council would like the funding spent. The Roads to Recovery funding programme has suggested that they would prefer money to be spent on larger projects and not distributed in small amounts on a number of roads.

Council can deliver resheeting, improved drainage and minor road side clearing for approximately \$20,000 per kilometre.

With this is mind Council discussions have indicated that the 2015/16 allocation be spent on the following:

- Resheet, clear and improve drainage on last 5kms of North /Wandering Road
- Resheet, clear and improve drainage on Ricks Road focussing on long term problem areas
  (approximately 5kms of resheet to be attended to), costs may be lower on ricks road as minimal
  clearing needs to be attended to.
- Any remaining funds to be spent on Youngs Road.

#### CONSULTATION

Roads to Recovery Programme Manager Councillors Works Manager - WSC Manager Finance and Administration - WSC

#### STATUTORY/ LEGAL ENVIRONMENT

The Local Government Act 1995 Part 6 Division 4 section 6.8

- (1) requires the local government not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –
- (b) is authorised in advance by resolution\*

"additional purpose" means a purpose for which no expenditure estimate is included in the local government's annual budget.

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Funding will be included into the 2015/16 annual budget and will increase the road work program for the financial year.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

#### Goal 4 - Infrastructure and services that are well planned and delivered

Outcome 4.1: infrastructure that is well constructed, maintained and utilised

Strategy 4.1.1: Maintain and further develop roads at appropriate standards

#### Goal 5 - A strong and effective Organisation

Outcome 5.2: Accountable decision making and resource allocation through effective governance

Strategy 5.2.1: Ensure the Council's decision making process is effective and transparent

**Strategy 5.2.3:** Ensure appropriate funds are available to implement current and future action plans

<sup>\*</sup>requires an absolute majority of Council

#### **VOTING REQUIREMENT**

Absolute Majority

#### OFFICER RECOMMENDATION

#### **That Council:**

- 1. That Council approves the required budget variation to the Current Budget for 2015/2016 as increased road maintenance/construction expenditure by \$192,688
- 2. Authorise the increased expenditure to be distributed as follows:
  - Resheet, clear and improve drainage on last 4 5kms of North /Wandering Road
  - Resheet, clear and improve drainage on Ricks Road focussing on long term problem areas (approximately 5kms of resheet to be attended to)
  - Any remaining funds to be spent on Youngs Road.

### 10.1.5 CHANGE OF MEETING DATE TO SUPPORT SWEARING IN OF COUNCILLORS AND ELECTION OF SHIRE PRESIDENT POST COUNCIL ELECTIONS ON THE 17 OCTOBER 2015

**FILE REFERENCE:** 

**PROPONENTS:** 

DISCLOSURE OF INTEREST: Nil

**DATE:** 16 September 2015

PREVIOUSLY BEFORE

COUNCIL: Nil

**AUTHORS NAME &** 

**POSITION:** AMANDA O'HALLORAN

CEO

**NATURE OF COUNCILS** 

**ROLE IN THE MATTER:** Executive

#### PURPOSE OF THE REPORT

Seek Council's opinion and decision regarding the October 2015 Ordinary Meeting of Council. Council is scheduled to conduct a Council meeting on the 15 October 2015. The Council Elections are due to be held on the 17 October 2015 this requires the election of a new Shire president and the swearing in of new Councillors. Rather than holding a special meeting the Shire administration is proposing to postpone the October Council Meeting until the 22 October 2015 rather than call a special meeting of Council.

#### **BACKGROUND**

Ordinary local government elections are held on the third Saturday in October every two years (17 October 2015), this year the Shire of Wandering has three Councillors up for election.

#### **COMMENT/ DETAILS**

This year's Council election falls within 2 days of the scheduled Ordinary Meeting of Council in October. It is important to swear Councillors in and elect a new Shire President and Deputy as soon as possible post the election. In some instances a special meeting is called to facilitate this. The Shire Administration is proposing that the planned 15 October 2015 meeting be postponed until the 22 October 2015 rather than calling a special meeting.

#### CONSULTATION

Shire President

#### STATUTORY/ LEGAL ENVIRONMENT

Local Government Act 1995

Section 5.4 Calling Council Meetings

An ordinary or a special meeting of a council is to be held –

(a) If called for by either

- (i) The mayor or president; or
- (ii) At least 1/3 of the councillors, In a notice to the CEO setting out the date and purpose of the proposed meeting; or
- (b) If so decided by the council.

#### Section 5.5 Convening Council Meetings

- (1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time, and place of the meeting and an agenda for the meeting.
- (2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting.

#### POLICY IMPLICATIONS

Ni

#### FINANCIAL IMPLICATIONS

Ni

#### STRATEGIC IMPLICATIONS

#### Community Strategic Plan 2013-2023

Community Strategic Plan 2013-2023

#### Goal 5 - A strong and Effective Organisation

Strategy 5.2.1: Ensure Council's decision making process is effective and transparent

**Strategy 5.2.2:** Ensure the organisations governance structure, policies and procedures are current and relevant

#### **VOTING REQUIREMENT**

Simple Majority

#### OFFICER RECOMMENDATION

#### **That Council:**

Authorise the postponement of the 15 October 2015 Council Meeting until the 22 October 2015 and authorise the CEO to advertise the change within the community.

#### 10.2 BUILDING AND PLANNING REPORTS

Nil

#### 10.3 COMMUNITY SERVICES REPORTS

#### 10.3.1 WANDERING COMMUNITY RESOURCE CENTRE ANNUAL REPORT 2014/2015

**FILE REFERENCE:** 

12.1.13

PROPONENTS:

DISCLOSURE OF INTEREST:

Nil

DATE:

16 September 2015

PREVIOUSLY BEFORE

COUNCIL:

Nil

**AUTHORS NAME &** 

POSITION:

Monica Treasure, Manager of Communities

NATURE OF COUNCILS

**ROLE IN THE MATTER:** 

Executive

#### PURPOSE OF THE REPORT

In accordance with the Community Service agreement between the Department of Regional Development and the Shire of Wandering an annual report for the 2014/2015 year is to be received by the Department of Regional Development by the 30th September 2015.

#### **BACKGROUND**

The Wandering Community Resource Centre has a three year contract with the Department of Regional Development to provide contracted services under three outcomes:

- · Government and Community information and services
- Economic and Business development initiatives
- Social development initiatives.

The first year of contract is completed and as per the agreement, an Annual Report for the 2014/2015 is to be received by the Department of Regional Development by the 30th September 2015.

The Annual Report provides an opportunity to provide information regarding the volume of services delivered along with the impact and value our services have had on our community.

The Annual Report also elevates the capacity of the Wandering CRC in communicating with our stakeholders and to influence Department of Regional Development's understanding of the impact our work is having in a practical sense.

#### **COMMENT/ DETAILS**

The Wandering CRC Annual Report has been written to display and inform the social, business and economic outcomes and initiatives the CRC has contributed to the community. It also reports on the Government and Community information and services that have been utilised within and facilitated within the community.

Council is requested to accept the report and endorse the Wandering CRC Annual Report for 2014/2015 as presented and authorise the circulation of the report to the Department of Regional Development and the Community.

ATTACHMENT 10.3.1

#### CONSULTATION

Chief Executive Officer
Manager of Finance and Administration
Contract Manager; Department of Regional Development

#### STATUTORY/ LEGAL ENVIRONMENT

The CRC has legal obligations as per the terms of the CRC contract.

#### POLICY IMPLICATIONS

Ni

#### FINANCIAL IMPLICATIONS

Nil

#### STRATEGIC IMPLICATIONS

#### Strategic Implications

#### Community Strategic Plan 2013-2023

Goal 1 - A Community that is involved and caring

Outcome 1.1: Community facilities that support the community

Outcome 1.2: A community that celebrates and participates together

Outcome 1.3: A supportive and inclusive community for people of all ages

#### **VOTING REQUIREMENT**

Simple Majority

#### OFFICER RECOMMENDATION

#### That Council:

- 1. Accept the report and endorse the Wandering CRC Annual Report for 2014/2015 as presented at ATTACHMENT 10.3.1 of this agenda and minutes.
- 2. Authorise the circulation of the report to the Department of Regional Development and the Community.

#### 10.4 CORPORATE SERVICES

#### 10.4.1 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY & 31 AUGUST 2015

FILE REFERENCE:

10.1.16

PROPONENTS:

Nil

**DISCLOSURE OF INTEREST:** 

Nil

DATE:

15 September 2015

PREVIOUSLY BEFORE

**COUNCIL:** 

N/A

**AUTHORS NAME &** 

POSITION:

Durga Ojha, Manager Finance & Administration

**NATURE OF COUNCILS** 

**ROLE IN THE MATTER:** 

Legislative

#### 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.

The monthly financials for the months of July and August 2015 are presented for Councils 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 guestion.

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.

The statement of financial activity for the periods ending 31 July 2015 and 31 August 2015, financial statements, bank reconciliation and list of accounts paid for the periods ending 31 July 2015 and 31 August 2015 are hereby presented for Council's information.

#### **COMMENT/ DETAILS**

Council is requested to accept the Monthly Financial Report 31 July and 31 August 2015, Bank Reconciliations and List of Payments 31 July and 31 August 2015 as presented.

Monthly Financial Report for the period ending 31 July 2015.

ATTACHMENT 10.4.1

Monthly Financial Report for the period ending 31 August 2015.

**ATTACHMENT 10.4.2** 

Bank Reconciliations 31 July 2015 (Municipal account) Bank Reconciliations 31 August 2015 (Municipal account)	ATTACHMENT 10.4.3 ATTACHMENT 10.4.4
Municipal A/C Bank Statements 31 July 215 Municipal A/C Bank Statements 31 August 215	ATTACHMENT 10.4.5 ATTACHMENT 10.4.6
Bank Reconciliations31 July 2015 (Investment account) Bank Reconciliations31 August 2015 (Investment account)	ATTACHMENT 10.4.7 ATTACHMENT 10.4.8
Investment A/C Bank Statements 31 July 2015 Investment A/C Bank Statements 31 August 2015	ATTACHMENT 10.4.9 ATTACHMENT 10.4.10
Bank Reconciliations 31 July 2015 (Trust Account) Bank Reconciliations 31 August 2015 (Trust Account)	ATTACHMENT 10.4.11 ATTACHMENT 10.4.12
Trust A/C Bank Statements 31 July 2015 Trust A/C Bank Statements 31 August 2015	ATTACHMENT 10.4.13 ATTACHMENT 10.4.14
List of Payments 31 July 2015 List of Payments 31 August 2015	ATTACHMENT 10.4.15 ATTACHMENT 10.4.16

#### CONSULTATION

Chief Executive Officer

Finance 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

Outcome 5.2: Accountable decision making and resource allocation through effective governance.

Strategy 5.2.1: Ensure Council's decision making process is effective and transparent

Strategy 5.2.3: Ensure appropriate funds are available to implement current and future action plans

#### **VOTING REQUIREMENT**

Simple Majority

#### OFFICER RECOMMENDATION

#### **That Council**

- 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 \$319,046.86 and \$140,142.09 for the period ending 31 July and 31 August 2015 respectively.
- 2. Receive the bank reconciliations & bank statements for the period ended 31 July 2015
- 3. Receive the bank reconciliations & bank statements for the period ended 31 August 2015
- 4. Receive the financial statements for the period ended 31 July 2015
- 5. Receive the financial statements for the period ended 31 August 2015

## 10.4.2 2014/15 ANNUAL FINANCIAL STATEMENTS AND ANNUAL GENERAL MEETING OF ELECTORS

FILE REFERENCE: 10.1.16

PROPONENTS: Nil

DISCLOSURE OF INTEREST: Nil

DATE: 15 September 2015

PREVIOUSLY BEFORE

COUNCIL: N/A

**AUTHORS NAME &** 

**POSITION:** Durga Ojha, Manager Finance & Administration

Amanda O'Halloran, CEO

NATURE OF COUNCILS

**ROLE IN THE MATTER:** Legislative

#### Purpose of the report

The Local Government Act requires that Council accept the Audited Financial Statements and Audit Report within two (2) months of the Auditors report becoming available.

Council is also requested to give consideration to determining the date, time and location of the Annual General Meeting.

#### **BACKGROUND**

The Shires' Auditors Butler Settineri have audited the 2014/15 Annual Financial Statements and have provided an Independent Auditor's Report as required under the relevant provisions of the Local Government Act 1995 (LGA). The Auditor's Report and Annual Financial Statements are now presented to Councillors for their information.

Mr Marius Van Der Merwe, Audit Director, Butler Settineri will be available for questions at the October Audit and Risk Committee Meeting 2015.

#### COMMENT

The Shire of Wandering independent auditor, Butler Settineri (Audit) Pty Ltd, audits the Council's financial report with the requirements of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996, and Australian Accounting Standards twice a year. First being the interim audit and the second being the final audit. The final audit has been conducted by the independent Auditor and Annual Financial Report for the year ended 30 June 2015 has been provided to the Council on the 17 September 2015 with the audit opinion.

**ATTACHMENT 10.4.17** 

Council's management and internal control systems are sound. In addition to being monitored internally on a daily and monthly basis they are also strengthened by an independent assessment each year on the Shires financial management systems and external audit reporting.

The independent assessment reviews Council's financial position, financial management practices and compliance with the requirements of the Local Government Act, the Local Government (Financial Management) Regulations, and Accounting Standards.

The Issues brought to the attention of Council in the above Reports are:

Audit Report	Officer Response
As reported in Note 7 of the financial report. The Shire's Roads and Footpaths are carried at depreciated cost of \$10,915,767 as at 30 June 2015. The council management did not revalue Roads and Footpaths as required by the Local Government Regulations.	This item is noted and shire will engage with independent valuer to get the proper valuation for the Council's all Roads & Footpaths in current financial year and will prepare financial report accordingly.
As described in Note 18 of the financial report, the current and operating surplus rations are well below the Department of Local Government indicative benchmark.	Current ratios measure the short term liquidity to meet the Shire liabilities when they fall due. The Council has 0.73 times of current ratio which has significantly improved from last year current ratio 0.30. The Council Senior Management will be continuously working to meet the Department Benchmark ratio 1.
	Operating surplus ratio measures the Council's ability to cover its operational costs and have revenues available for capital funding or other purposes. The Department Local Government benchmark is between 1% and 15%. The council operating surplus ratio has significantly improved to Minus 18% in compare with minus 30% in financial year 13/14. The Council's Senior Management will be Woking to meet the above Department of Local Government Benchmark.

There are five primary financial statements which have been prepared to finalise the financial report for 2014/15.

- Statement of Comprehensive Income.
- Statement of Financial Position.
- Statement of Changes in Equity.
- Statement of Cash Flows.
- Rate Setting Statement.

#### Statement of Comprehensive Income:

The Statement of Comprehensive Income shown on pages 3 to 4 of the Financial Statement shows the extent to which operating expenditure has exceeded operating revenue during the financial year 2014/15 leaving the operating deficit of \$122,262.

For the financial year ending 30 June 2015, the operating deficit was \$122,262 with comparisons of \$292,966 in the financial year 2013/14. During 2014/15 the operating revenue was decreased by \$1,279,755 and expenditure was decreased by \$1,450,459.

When capital grants and profit/loss on disposal of assets are included the net result was surplus of \$675,953 compared to the net surplus of \$1,148,753 in financial year 2013/14. The statement also accounts the profit on revaluation of non-current assets during the year of \$1,554,160 resulting in a total comprehensive income of \$2,230,113 for financial year 2014/15.

#### Statement of financial Position:

The statement of financial position as shown on page 5 of the financial report shows the assets and liabilities which make up equity as at the 30 June 2015. Council's current assets exceed current liabilities by \$502,425, however \$361,770 includes the restricted portion of cash which is mainly reserve. Total net assets as at 30/6/2015 was \$20,496,422 and increased by 2,231,994, compared to financial year 2014/15.

#### Statement of Change in equity:

The statement of change in equity as shown on page 6 shows the extent to which the total equity has been increased by the net result of the year's activities. For the Year ending 30 June 2015, the total equity increased from \$18,265,428 to \$20, 0496,422

#### **Statement of Cash Flow:**

The statement of cash flow shown on page 7 of the financial report shows the nature and amounts of cash inflows and out flows for the council all activities during the financial year 2014/15. Council's cash held at the end of reporting period was \$755,750 compared to \$776,441 in financial year 2013/14.

#### Rate Setting Statement:

The Rate setting statement shown on page 8 of the financial report shows that the amount of rates required to be raised to fund the council's operating during 2014/15. In 2014/15 \$702,354 were raised.

Key financial figures within the audited Annual Financial Report for the year ended 30 June 2015 includes:

Statement of Comprehensive Income:	2015	2014
Operating Revenue	2,387,007	\$3,666,762
Operating Expenditure	2,509,269	\$3,959,728
Operating Deficit	\$122,262	\$292,966
Net result (Utilised for Capital Works)	\$675,953	\$1,148,753

#### Statement of Financial Position:

Current Assets	\$1,005,714
Current Liabilities	\$561,062
Non-Current Assets	\$20,328,489
Non- Current Liabilities	\$276,219
Total Equity	\$20,496,422

A date also needs to be chosen to hold the Annual Electors Meeting. Council have 56 days to hold the Electors Meeting after the Annual Report has been adopted. It is proposed to hold the Annual Electors Meeting on the following date:

Tuesday 10 November 2015, 7.30pm, Wandering Community Centre, Downs Street.

The draft annual report is attached for the Councils approval and feedback. The Financial Audit report will be inserted once Council has accepted and approved the report for distribution.

**ATTACHMENT 10.4.18** 

#### CONSULTATION

Chief Executive Officer
Manager Finance and Administration
Council Auditors
Shire President

#### STATUTORY / LEGAL ENVIRONMENT

Section 6.4 of the Local Government Act 1995 requires that a local government prepare a financial report for the preceding financial year.

Section 5.53(2)(f) of the Act requires that the annual report of the local government is to include the financial report.

Section 5.27 of the Act provides that within 56 days of Council accepting the annual report of the previous financial year; it shall convene a general meeting of electors to discuss the contents of the report.

#### **POLICY IMPLICATIONS**

Nil applicable

#### FINANCIAL IMPLICATIONS

There are no financial or budget implications for Council to accept the Annual Financial Statements and Auditors Report.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

#### Goal 5 - A strong and Effective Organisation

Outcome 5.2: Accountable decision making and resource allocation through effective governance.

Strategy 5.2.1: Ensure Councils decision making process is effective and transparent

**Strategy 5.2.2:** Ensure the organisations governance structure, policies and procedures are current and relevant

#### **Voting Requirement**

Absolute Majority Required

#### OFFICER RECOMMENTATIONS

#### That Council:

- Accept the Auditors Report and the Audited Annual Financial Statements of the Shire of Wandering for the financial year ended 30 June 2015 as per ATTACHMENT 10.4.17 of this agenda and minutes.
- Accept the prepared draft Annual Report as per ATTACHMENT 10.4.18 of this agenda and minutes.
- 3. Hold an Annual General Meeting of Electors at Wandering Community Centre, Downs Street, Wandering commencing at 7.30pm on Tuesday 10 November 2015 and authorise the CEO Amanda O'Halloran to advertise accordingly.

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#### 10.4.3 COUNCIL'S MUNICIPAL FUND INVESTMENT

FILE REFERENCE:

10.4.2

PROPONENTS:

Nil

**DISCLOSURE OF INTEREST:** 

Nil

DATE:

16 September 2015

PREVIOUSLY BEFORE

COUNCIL:

N/A

**AUTHORS NAME &** 

**POSITION:** 

Durga Ojha

**NATURE OF COUNCILS** 

**ROLE IN THE MATTER:** 

Legislative

#### PURPOSE OF THE REPORT

The purpose of this agenda is to give the CEO, Amanda O'Halloran, and the Manger of Finance and Administration, Durga Ojha, authority to transfer the Shire of Wandering municipal funds between Municipal and Investment accounts as required to meet the Council's cash flow requirement and to increase investment earning opportunities.

#### **BACKGROUND**

The Shire Administration is keen to ensure that the Council funds are utilised as cost effectively as possible. The Shire of Wandering is in a unique position with the majority of its annual rates paid in full by the end of the first quarter of the financial year. This provides Council with an opportunity to perhaps increase its revenue through investment of some of these funds. The Shire Administration requests Councils consideration of the following investment proposal.

#### **COMMENT/ DETAILS**

As of the 16<sup>th</sup> of September 2015, the Council holds \$714,033 in its municipal fund. Confirmed outstanding debtors of \$375,561 are due in the coming weeks. The Council is expected to receive \$96,141 Federal Assistance grant and CRC grants by November and also \$341,418 from Main roads by mid-December. The Council average monthly expenditure is anticipated to be \$403,661 for the next three months, leaving the council cash surplus of \$316,160 at the end of December 2015.

The Council Administration considers investing the cash surplus into a higher interest account as sound financial practice. The Manager of Finance and Administration has researched financial opportunities for investment of the Council's cash surplus. The Westpac Banking Corporation has confirmed the following.

#### Option one

Invest in a 3 month term deposit at the interest rate of 3% per year, or invest in a 6 month term deposit at the interest rate of 2.8% per annum. The Council's cash flow does not have capabilities to invest in a 6 months terms deposit and interest rates are lower than at a 3 month term.

#### Option two

The council has its own existing cash management account where the council can earn 1.5% interest per annum on a daily cash balance.

The 3% term deposit has comparatively higher return, however If the council requires the funds prior to the three month maturity period, then a 1.5% interest rate per year will be applicable. The Council will also have a 31 day waiting period before the funds become available. The use of term deposits for this purpose appears to be risky due to the Council's upcoming major capital expenditure commitment. Therefore it is advisable to transfer surplus money in to daily cash management account in order to earn 1.5% interest per year.

#### CONSULTATION

Chief Executive Officer
Westpac Banking Corporation

#### STATUTORY/ LEGAL ENVIRONMENT

The following section of Local Government Act 1995, Financial Management Regulation 1996 and Trustees act 1962 Section 18(1) are applicable to invest the Council's municipal and trust fund.

Local Government Act 1995 Section 6.14.

- (1) Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.
- (2a) Local government is to comply with the regulations when investing money referred to in subsection (1).
- (2) Regulations in relation to investments by local governments may:
  - (a) Make provision in respect of the investment of money referred to in subsection (1); and.
  - (c) Prescribe circumstances in which a local government is required to invest money held by it; and
  - (d) Provide for the application of investment earnings; and
  - (e) Generally provide for the management of those investments

Financial Management Regulation 19C (2)

(2) When investing money under section 6.14(1) of Local Government Act 1995

A local government may not do any of the following

- (a) deposit with an institution except an authorised institution;
- (b) deposit for a fixed term of more than 12 months;
- (c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
- (d) Invest in bonds with a term to maturity of more than 3 years;
- (e) Invest in a foreign currency.

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

The budget has been impacted by the reduction in FAG of \$11,000 and insurance rebate of \$2,500 therefore a wise and risk free investment option is advisable to offset some of the budget deficiency.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

#### Goal 5 - A strong and effective Organisation

Outcome 5.2: Accountable decision making and resource allocation through effective governance

Strategy 5.2.1: Ensure the Council's decision making process is effective and transparent

**Strategy 5.2.2:** Ensure the organisations governance structure, policies and procedures are current and relevant

Strategy 5.2.3: Ensure appropriate funds are available to implement current and future action plans

#### **VOTING REQUIREMENT**

Simple Majority Required

#### OFFICER RECOMMENDATION

#### **That Council:**

1. Authorise the CEO, Amanda O'Halloran and the Manager of Finance and Administration Durga Ojha to move municipal funds between the Councils investment account and municipal account as required.

- 11. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
- 12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
- 13. CONFIDENTIAL ITEMS
- 14. TIME AND DATE OF NEXT MEETING

Next Ordinary Council meeting to be held on Thursday 15 October 2015 at 1:30pm

15. CLOSURE OF MEETING





# SHIRE OF WANDERING

# MINUTES OF THE ORDINARY COUNCIL MEETING

Wandering Shire Council Chambers, 22 Watts Street, Wandering

20 August 2015 1.30pm

# SHIRE OF WANDERING ORDINARY MEETING OF

#### COUNCIL

#### **Dear Councillor**

Notice is hereby given that an Ordinary Meeting of Council of the Shire of Wandering will be held on 20 August 2015 at Shire of Wandering Council Chambers, 22 Watts Street, Wandering. Commencing at 1.30pm

The business to be transacted is shown in the Agenda.

Amanda O'Halloran
CHIEF EXECUTIVE OFFICER

#### DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Wandering warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Wandering for any act, omission or statement or intimation occurring during a Council meeting.

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# **Ordinary Council Meeting**

### 1. DECLARATION OF OPENING /ANNOUNCEMENT OF VISITORS

The Shire President, Cr Graeme Kerr declared the meeting open at 1,30pm

#### 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr G Kerr President

Cr B Dowsett Deputy President

Cr W Gowland

Cr J McNeil Cr B Whitely

Cr C Ferguson

Cr J Price

Staff:

Ms A O'Halloran Chief Executive Officer

Mr D Ojha Manager Administration and Finance

Visitors: Kim Stripe

Apologies: Nil

On Leave of Absence: Nil

Absent: Nil

#### 3. DISCLOSURE OF INTERESTS

Jim McNeil, submitted a Disclosure of Interest Form for Item 12.1.1 CONFIDENTIAL ITEM; DRAFT DEED OF SETTLEMENT JAMES ROBERT MCNEIL & JULIE CLAIRE MCNEIL & SHIRE OF WANDERING, identifying a Financial Interest in the matter.

#### 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.

- 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 measure 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

Nil

#### 5. APPLICATIONS FOR LEAVE OF ABSENCE

#### COUNCIL DECISION – ITEM 5.1

MOVED: Cr B Whitely

SECONDED: Cr C Ferguson

That Council: Accept the application for leave of absence from Cr G Kerr for the 17 September 2015 Ordinary Meeting of Council.

CARRIED 7/0

#### 6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1 MINUTES OF THE ORDINARY MEETING OF COUNCIL - 16 JULY 2015

#### COUNCIL DECISION - ITEM 6.1

**MOVED: Cr J Price** 

**SECONDED: Cr B Dowsett** 

That the minutes of the Ordinary Meeting of Council held on 16 July 2015, be confirmed as a true and accurate record.

CARRIED 7/0

# ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION Nil

#### 8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

8.1 PRESENTATION BY HOTHAM WILLIAMS ECONOMIC DEVELOPMENT ALLIANCE

#### 9. REPORTS OF COMMITTEES

Report by Cr B Dowsett and Cr B Whitely on attendance at Local Government Week – August 2015. Discussion occurred regarding worthwhile aspects, importance of networking, Positives of the Trade exhibition and discussion points from WALGA AGM.

#### 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 JULY 2015

FILE REFERENCE: 1.1,29.1

PROPONENTS: Nil

DISCLOSURE OF INTEREST: Nil

**DATE:** 7 July 2015

PREVIOUSLY BEFORE

COUNCIL: N/A

**AUTHORS NAME &** 

POSITION: Amanda O'Halloran CEO

NATURE OF COUNCILS

ROLE IN THE MATTER: Legislative

#### 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 July 2015.

#### **BACKGROUND**

Council has authorised the updated delegations register at the June 2015 Ordinary Meeting of Council. The procedure associated with the register is to report to Council the activities or actions that have been performed under 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 delegated authority requiring referral to Council as per the Shire of Wandering Delegated Authority Register 2015.

#### **COMMENT/ DETAILS**

Minimal actions were performed under delegation during the month of July 2015. A detailed list is provided below:

- Common Seal applied to Town Planning Scheme Documents Omnibus Amendment No 4, as per Council Recommendation OMC 10.2.1 16 July 2015.
- Food Stall Holders Licence CWA and Wandering Fair
- New Food Business Julie Gentle
- Payments from the Municipal Account.

#### CONSULTATION

Relevant Officers and Managers of the Shire

#### 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 2015 Purchasing and Tendering Policy

#### **FINANCIAL IMPLICATIONS**

Nil – all payments have been approved in the 2015/16 Annual Budget.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

#### Goal 5 - A strong and effective Organisation

Outcome 5.2: Accountable decision making and resource allocation through effective governance

Strategy 5.2.1: Ensure the Council's decision making process is effective and transparent

Strategy 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 July 2015".

#### **COUNCIL DECISION -- ITEM 10.1.1**

MOVED: Cr B Dowsett

That Council accept the report "Use of Common Seal and Actions Performed under Delegated Authority for the Month of July 2015".

**CARRIED 7/0** 

SECONDED: Cr J McNeil

10.1.2 COUNCIL POLICY REVIEW

FILE REFERENCE: 1.1.27

PROPONENTS: NIL

DISCLOSURE OF INTEREST: NIL

**DATE**: 10 August 2015

**PREVIOUSLY BEFORE** 

COUNCIL: N/A

**AUTHORS NAME &** 

POSITION: Amanda O'Halloran CEO

NATURE OF COUNCILS

ROLE IN THE MATTER: Legislative

#### PURPOSE OF THE REPORT

The Shire Administration has been undertaking a review of Council Policies as per the findings of the 2014 Department of Local Government and Communities Probity Audit.

The Department proposed as per its final findings, Recommendation 13 - That Council gives priority to developing effective policies and instructs the CEO to review its policy manual by improving, and updating all policies for Council's adoption.

The Shire has engaged the services of a local contractor to assist with the implementation of the above recommendation. This work is currently well ahead to the delivery schedule agreed with the Department.

#### Background

As part of the 2014 Department of Local Government and Communities Probity Audit, which undertook a review of the Council's systems, policies, procedures, risk management and integrated planning, it was evident a more formal and documented approach to Council's governance policies and procedures would be of benefit to improve service delivery and compliance. This review is currently underway and incorporates a framework for annual review.

The proposed review process demonstrates Council's focus on strategic governance as it provides clarity, ownership and accountability to the Wandering community and for the Shire's Operations Staff.

#### Comment

A thorough review of Council Policies in place has been undertaken; it was evident from this review there were a number of gaps in Council's governance structure. Work has been undertaken to identify the areas required to reduce this risk to Council, and to provide direction and clarity to Staff and the Community. The policies are statements of strategic intent to guide the Shire's operations and decision making.

# The proposed list of Council Policies is as follows:

Corporate Credit Card	CP001
Equal Opportunity, Harassment and Bullying	CP002
Disability Access and Inclusion	CP003
Use of Logo	CP004
Councillor Recognition	CP005
Employee Recognition	CP006
Dress Standard for Councillors and Employees	CP007
Common Seal	CP008
Official Photographs	CP009
Risk Management	CP010
Council Meetings	CP011
Memorials on Council Land	CP012
Naming of Public Places	CP013
Complaints and Compliments Handling	CP014
Financial Management	CP015
Conduct of Public Question Time	CP016
Outbuildings	CP017
Legal Representation for Councillors and Employees	CP018
Code of Conduct	CP021
Councillor Allowances and Expenses	TBA
Home Businesses	CP020
Records Management	CP022
Purchasing and Tenders	CP023
Occupational, Health and Safety	CP024
Sea Containers	CP025
Transportable Dwellings	CP026
Outdoor Signage	TBA
Community Consultation and Engagement	TBA
Asset Management	TBA
Councillors Representing Council as Delegates	TBA
Integrated Planning	TBA
Workforce Planning and Management	

#### The following Policies are presented to Council for review and endorsement:

Corporate Credit Card	CP001
Equal Opportunity, Harassment and Bullying	CP002
Disability Access and Inclusion	CP003
Use of Logo	CP004
Councillor Recognition	CP005
Employee Recognition	CP006
Dress Standard for Councillors and Employees	CP007
Common Seal	CP008
Official Photographs	CP009
Risk Management	CP010
Council Meetings	CP011
Memorials on Council Land	CP012
Naming of Public Places	CP013
Complaints and Compliments Handling	CP014
Financial Management	CP015
Conduct of Public Question Time	CP016
Outbuildings	CP017
Legal Representation for Councillors and Employees	CP018
ATTAC	HMENT 2

#### Consultation

Shire Staff

Shire Contractor

Industry Advice and Resources

#### Statutory Environment

The Local Government Act 1995 Section 2.7(2)(b) states that the making of policy is a role of the Council.

#### **Financial Implications**

Nil related to the policies presented

### Strategic Implications

Community Strategic Plan 2013-2023

### Goal 5 - A strong and Effective Organisation

Strategy 5.2.1: Ensure Council's decision making process is effective and transparent

**Strategy 5.2.2:** Ensure the organisation's governance structure, policies and procedures are current and relevant.

#### **Policy Implications**

N/A

Voting Requirement
Simple Majority Required

#### Recommendation

That Council adopts the following reviewed and new policies as finalised formal policies of Council as included as **ATTACHMENT 2** of this agenda and minutes:

Corporate Credit Card	CP001
Equal Opportunity, Harassment and Bullying	CP002
Disability Access and Inclusion	CP003
Use of Logo	CP004
Councillor Recognition	CP005
Employee Recognition	CP006
Dress Standard for Councillors and Employees	CP007
Common Seal	CP008
Official Photographs	CP009
Risk Management	CP010
Council Meetings	CP011
Memorials on Council Land	CP012
Naming of Public Places	CP013
Complaints and Compliments Handling	CP014
Financial Management	CP015
Conduct of Public Question Time	CP016
Outbuildings	CP017
Legal Representation for Councillors and Employees	CP018

# **COUNCIL DECISION – ITEM 10.1.2**

MOVED: Cr B Whitely SECONDED: Cr J McNeil

**That Council:** That Council adopts the following reviewed and new policies as finalised formal policies of Council as included as **ATTACHMENT 2** of this agenda and minutes:

Corporate Credit Card	CP001
Equal Opportunity, Harassment and Bullying	CP002
Disability Access and Inclusion	CP003
Use of Logo	CP004
Councillor Recognition	CP005
Employee Recognition	CP006
Dress Standard for Councillors and Employees	CP007
Common Seal	CP008

Official Photographs	CP009
Risk Management	CP010
Council Meetings	CP011
Memorials on Council Land	CP012
Naming of Public Places	CP013
Complaints and Compliments Handling	CP014
Financial Management	CP015
Conduct of Public Question Time	CP016
Outbuildings	CP017
Legal Representation for Councillors and Employees	CP018

**CARRIED 7/0** 

3.10pm Cr B Whitely Left the meeting 3.15pm Cr B Whitely returned to the meeting

- 10.2 BUILDING AND PLANNING REPORTS Nil
- 10.3 COMMUNITY SERVICES REPORTS Nil



#### 10.4 CORPORATE SERVICES

# 10.4.1 10.4.1 AMMENDMENT OF SWIMMING POOL FEE TO COMPLY WITH THE BUILDING REGULATIONS 2012.

**FILE REFERENCE:** 

10.4.1

**PROPONENTS:** 

Nil

DISCLOSURE OF INTEREST:

Nil

DATE:

13 August 2015

PREVIOUSLY BEFORE

COUNCIL:

N/A

**AUTHORS NAME &** 

**POSITION:** 

Amanda O'Halloran CEO

NATURE OF COUNCILS

ROLE IN THE MATTER:

Legislative

#### PURPOSE OF THE REPORT

At the July 2015 Ordinary Meeting of Council the wrong fee and statutory reference was made in relation to the Inspection of Swimming Pools. This item is to correct the fee and reference to ensure compliance to the *Building Regulations 2012*.

#### **BACKGROUND**

At the July 2015 Ordinary Meeting of Council the wrong fee and statutory reference was made in relation to the Inspection of Swimming Pools. The Department of Local Government and Communities picked up the mistake in their review of our submitted annual budget. They have recommended that the mistake be corrected by Council.

#### **COMMENT/ DETAILS**

This Item proposes that Council revokes the 16 July 2015 Decision of Council and adopts the amended recommendation to ensure compliance.

#### CONSULTATION

Manager Administration and Finance

Manager Sector Monitoring, Department of Local Government and Communities

#### STATUTORY/ LEGAL ENVIRONMENT

Building Regulations 2012, regulation 53 – Inspection of pool enclosures

- (1) The local government for the district in which a private swimming pool containing water that is more than 300mm deep is located must arrange for an authorised person to inspect the pool enclosure at intervals of no more than 4 years for the purpose of monitoring whether the provisions in regulations 50 and 52 are being complied with.
- (2) A local government may, for a financial year, fix the charge to be imposed on each owner or occupier of land on which there is a private swimming pool containing water that is more than

300mm deep, to meet the estimated cost in that financial year of carrying out the inspections mentioned in sub regulation (1), but the charge fixed –

- a. Must not exceed the estimated average cost to the local government of carrying out inspections in that year: and
- b. Must not exceed \$57.45

[Regulation 53 amended in Gazette 15 Jun 2012 p.2515; 27 Jun 2014 p.2309; 23 Jun p. 2162.]

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

Nil – The Budget hadn't allowed for any revenue in relation to swimming pool fees. Money received in relation to this fee would be unbudgeted.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 – A strong and effective Organisation

Outcome 5.2: Accountable decision making and resource allocation through effective governance

Strategy 5.2.1: Ensure the Council's decision making process is effective and transparent.

**Strategy 5.2.2:** Ensure the organisation's governance structure, policies and procedures are current and relevant.

Strategy 5.2.3: Ensure appropriate funds are available to implement current and future action plans.

#### **VOTING REQUIREMENT**

Absolute Majority

#### OFFICER RECOMMENDATION

That Council:

- 1. Revoke Pursuant to section 245A(8) of the *Local Government (Miscellaneous Provisions) Act 1960* the Council adopts a swimming pool inspection fee of \$63.00 included at page 41 of the draft 2015/16 budget included as **ATTACHMENT 3** of 16 July 2015 Ordinary Meeting of Council Minutes .
- 2. Adopt Pursuant to regulation 53 2(b) of the *Building Regulations 2012*, council adopts a swimming pool inspection fee of \$57.45 included at page 41 of the adopted 2015/16 budget as presented at the 16 July 2015 Ordinary Meeting of Council Minutes.

# **COUNCIL DECISION - ITEM 10.4.1**

MOVED: Cr B Dowsett

SECONDED: Cr C Ferguson

#### **That Council:**

- 1. Revoke Pursuant to section 245A(8) of the *Local Government (Miscellaneous Provisions) Act 1960* the Council adopts a swimming pool inspection fee of \$63.00 included at page 41 of the draft 2015/16 budget included as **ATTACHMENT 3** of 16 July 2015 Ordinary Meeting of Council Minutes.
- 2. Adopt Pursuant to regulation 53 2(b) of the *Building Regulations 2012*, council adopts a swimming pool inspection fee of \$57.45 included at page 41 of the adopted 2015/16 budget as presented at the 16 July 2015 Ordinary Meeting of Council Minutes.

**CARRIED 7/0** 

### 11 ELECTED MEMBER'S MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Cr B Dowsett – requested information from the CEO, regarding Council's request previously to implement a white line on Crossman Dwarda Road. The CEO advised that an applications had been made to MRWA and that to date a favourable response had not been recieved.

Cr B Dowsett further requested information regarding safety features (how much to implement and if it can be implemented at the least on Crossman Dwarda Rd) implemented on White Road (Narrogin Shire) – cat's eyes in patches.

### 12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

CEO requested the introduction of late agenda item – 12.1.1 - SUPPORT FOR FINANCIAL ASSISTANCE GRANT PROGRAM.

**COUNCIL DECISION 12.1.** 

MOVED: Cr B Dowsett

SECONDED: Cr W Gowland

That Council considers the following new business of an urgent nature Item 12.1.1 SUPPORT FOR FINANCIAL ASSISTANCE GRANT PROGRAM

**CARRIED 7/0** 

#### 12.1.1 SUPPORT FOR FINANCIAL ASSISTANCE GRANT PROGRAM

FILE REFERENCE: 12,1.1

PROPONENTS: Nil DISCLOSURE OF INTEREST: Nil

**DATE:** 19 August 2015

**PREVIOUSLY BEFORE** 

COUNCIL: Nil

AUTHORS NAME &

POSITION: Amanda O'Halloran

NATURE OF COUNCILS

ROLE IN THE MATTER: Advocacy

#### **PURPOSE OF THE REPORT**

The Australian Local Government Association (ALGA) and the Western Australian Local Government Association (WALGA) have initiated a campaign to encourage the Federal Government to lift the freezing of the Federal Assistance Grants. They have asked local Councils to consider supporting the campaign.

#### **BACKGROUND**

The Australian Federal Government has placed a freeze on indexation of the Federal Assistance Grants (FAGs) until 2017 – 2018. FAGs funding is not currently keeping pace with demand for services and infrastructure. This freeze will result in a permanent reduction in the FAGs base by 13%.

FAGs funding originates from the Federal Government, although they are administrated and facilitated by the State Government.

The Shire of Wandering relies heavily on this grant to be sustainable and to provide for key service delivery in its annual budget. With many key costs increasing (street lighting, wage costs and maintenance), this freeze will have a substantial impact on the Shires ability to continue to deliver services.

#### **COMMENT/ DETAILS**

ALGA and WALGA have written to Councils encouraging support and advocacy in an effort to have the Federal Government reverse the decision to freeze the indexation of FAGs.

While the FAGs are paid through the local State Government's Grants Commissions, the funding originates with the Federal Government and it is important it is recognised as such. Council, and every other Council in Australia, have been asked to pass a resolution acknowledging the importance of the Federal Governments Financial Assistance Grants in assisting Council to provide important community services and infrastructure.

Council is also being asked to acknowledge the receipt of FAGs from the Federal Government in media releases and Council publications, including our annual report. It is further requested that Council acknowledge projects and initiatives that are funded to a similar value as the FAGs received by Council so that the importance and impact of the grants can be more broadly appreciated.

#### CONSULTATION

WALGA Representatives Neighbouring Councils LGMA

#### STATUTORY/ LEGAL ENVIRONMENT

Nil

#### **POLICY IMPLICATIONS**

Nil

#### FINANCIAL IMPLICATIONS

The report itself has no immediate financial implications. Funding is not keeping pace with demand for services and infrastructure in local communities and the decision in last year's budget Federal Budget to freeze indexation of FAGs for 3 years will worsen this.

The freeze on indexation of FAGs will have significant ramifications for the Shire of Wandering and could amount to thousands of dollars lost in real terms by 2018.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2013-2023

Goal 5 - A strong and effective Organisation

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

#### **VOTING REQUIREMENT**

Simple Majority

#### OFFICER RECOMMENDATION

#### That Council:

- 1. Acknowledges the importance of Federal Government Funding through the Financial Assistance Grants program for the continued delivery of Council's services and infrastructure.
- 2. Supports the Australian Local Government and the Western Australian Local Government Associations in lobbying the Australian Federal Government to have the Financial Assistance Grant Indexation restored immediately.
- 3. Will appropriately identify and acknowledge the importance of the Financial Assistance Grants and any other associated funding provided by the Federal Government in all Shire of Wandering publications and media.

#### **COUNCIL DECISION 12.1.1**

#### MOVED: Cr B Dowsett

**That Council:** 

SECONDED: Cr J McNeil

- 1. Acknowledges the importance of Federal Government Funding through the Financial Assistance Grants program for the continued delivery of Council's services and infrastructure.
- 2. Supports the Australian Local Government and the Western Australian Local Government Associations in lobbying the Australian Federal Government to have the Financial Assistance Grant Indexation restored immediately.
- 3. Will appropriately identify and acknowledge the importance of the Financial Assistance Grants and any other associated funding provided by the Federal Government in all Shire of Wandering publications and media.

CARRIED 7/0

### **COUNCIL Resolution to break for Afternoon Tea**

MOVED: Cr W Gowland

SECONDED: Cr C Ferguson

That the Meeting be adjourned for 15 minutes for afternoon tea at 3.30 pm

CARRIED 7/0

#### **COUNCIL Resolution to recommence the Meeting**

Cr J McNeil – did not return to the meeting, due to the Confidential Item next on the agenda.

MOVED: Cr W Gowland SECONDED: Cr C Ferguson

That the Meeting to recommence at 3.53 pm

CARRIED 6/0

#### 13 CONFIDENTIAL ITEMS

#### COUNCIL RESOLUTION TO CLOSE THE MEETING

MOVED: Cr B Dowsett SECONDED: Cr W Gowland

That Council:

That Council close the meeting to the public at 3.46 pm pursuant to sub section 5.23 (2) (e) of the Local Government Act 1995.

**CARRIED 6/0** 

13.1.1 CONFIDENTIAL ITEM: DEED OF SETTLEMENT JAMES ROBERT MCNEIL AND JULIE CLAIRE MCNEIL AND SHIRE OF WANDERING

FILE REFERENCE:

37.1.1

**PROPONENTS:** 

Nil

**DISCLOSURE OF INTEREST:** 

Nil

DATE:

10 August 2015

PREVIOUSLY BEFORE

COUNCIL:

**13.1.2 12 November 2014**; 19 September 2013

**AUTHORS NAME &** 

POSITION:

Amanda O'Halloran CEO

**NATURE OF COUNCILS** 

**ROLE IN THE MATTER:** 

Legislative

#### PURPOSE OF THE REPORT

To seek Council's approval to proceed with final settlement with regards to the Gravel Royalties and Property Damage claim between James and Julie McNeil and The Shire of Wandering.

#### **COUNCIL DECISION 13.1.1**

MOVED: Cr B Dowsett

**SECONDED:** Cr B Whitely

#### **That Council:**

- 1. Approve the Deed of Settlement as included as ATTACHMENT 4.5 of this agenda and minutes.
- 2. Authorises the Shire President Cr Graeme Kerr and the Chief Executive Officer Amanda O'Halloran to affix the Common Seal to, and execute the Deed of Settlement.

CARRIED: 6/0

# **COUNCIL RESOLUTION TO OPEN THE MEETING**

MOVED: Cr W Gowland

SECONDED: Cr C Ferguson

That Council re-open the meeting to the public at 4.11 pm pursuant to sub section 5.23 (2) (e) of the Local Government Act 1995 and read the resolution passed if any public are present.

CARRIED: 6/0

#### 14 TIME AND DATE OF NEXT MEETING

Next Ordinary Council meeting to be held on Thursday 17 September 2015 at 1:30pm

#### 15 CLOSURE OF MEETING

The Shire President declared the meeting closed at 4.34pm

	These Minutes were confirmed at the Ordinary Council Meeting on Thursday 17 September 2015.	
Signed:	rson at the meeting at which the minutes were confirmed	
Date:		



# **Shire of Wandering**

# STATEMENT OF FINANCIAL ACTIVITY

# For the Period Ended 31 July 2015



#### **TABLE OF CONTENTS**

Housing income is less than

#### Statement of Financial Activity

Note 1 Significant Accounting Policies Note 2 **Graphical Representation Net Current Funding Position** Note 3 Note 4 Cash and Investments Note 5 **Major Variances** Note 6 **Budget Amendments** Receivables Note 7 Note 8 **Grants and Contributions** Cash Backed Reserves Note 9 Capital Disposals and Acquisitions Note 10 Note 11 Trust

LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

#### Shire of Wandering STATEMENT OF FINANCIAL ACTIVITY (Nature & Type) For the Period Ended 31 July 2015

FM Reg 34(1)(a) FM Reg 34(1)(b) FM Reg 34(1)(c)

FM Reg 34(1)(d) FM Reg 34(5)

			YTD	YTD		Var. %	
		Current			VI 6		
		The second second second	Budget	Actual	Var. \$	(b)-	5 - 50
	Note	Budget 4	(a)	(b)	(b)-(a)	(a)/(b) 3	13.34
Operating Revenues	NOTE	\$	\$	\$	\$	%	
Grants, Subsidies and Contributions	5.1	396,186	31,692	33,008	1,316	4.0%	<b>A</b>
Profit on Asset Disposal		148,009	0	0	0	,,,,,,	
Fees and Charges	5.1	726,705	83,515	69,695	(13,820)	(19.8%)	▼
Service Charges	1	0	0	О	0	3-1-1-1-1	
Interest Earnings		18,448	1,455	867	(588)	(67.7%)	▼ .
Other Revenue		75,904	6,110	1,452	(4,658)	(320.9%)	₩
Total (Excluding Rates)	come i	1,365,252	122,772	105,022			
Operating Expense							
Employee Costs	5.2	(767,839)	(112,743)	(100,092)	12,651	12.6%	▼
Materials and Contracts	5.2	(1,101,001)	(152,507)	(81,701)	70,806	86.7%	▼
Utilities Charges	5.2	(63,159)	(5,263)	(4,964)	299	6.0%	▼
Depreciation (Non-Current Assets)	5.2	(779,778)	(64,982)	(72,613)	(7,631)	(10.5%)	▼
Interest Expenses	5.2	(8,391)	0	0	0		20.00
Insurance Expenses	5.2	(99,840)	(72,303)	(71,212)	1,091	1.5%	▼
Loss on Asset Disposal		(926)	0	0	0		
Other Expenditure	5.2	0	0	0	0		
Total		(2,820,934)	(407,798)	(330,582)	1 1		
Funding Balance Adjustment Add Back Depreciation		770 770	64.000		H 404		
Adjust (Profit)/Loss on Asset Disposal		779,778	64,982	72,613	7,631	10.5%	<b>A</b>
Aged Friendly Grants Carried Forward		(147,083)	0	0	0		
Net Operating (Ex. Rates)		(822,987)	(220,044)	(152.047)	0		
Capital Revenues		(022,987)	(220,044)	(152,947)	1 1		
Grants, Subsidies and Contributions		1,197,560	47,600	47.600		0.00/	
Proceeds from Disposal of Assets		266,000	47,600	47,600	0 0	0.0%	
Proceeds from New Debentures		200,000	0	0	0		
Transfer from Reserves		20,000	0	0	0		
Self Supporting Loan Repayment		1,250	0	Ö	1 "		
Total		1,484,810	47,600	47,600	1 1	à	1
Capital Expenses			,000	17,000	1		
Land Held for Resale	5.4	0	0	o	0	- 51	
Land and Buildings	5.4	(111,000)	0	o			
Plant and Equipment	5.4	(101,200)	0	o			
Furniture and Equipment	5.4	(35,500)	0	o			
Infrastructure Assets - Roads	5.4	(1,315,235)	(20,660)	(26,391)	(5,731)	(21.7%)	<b>A</b>
Infrastructure Assets - Other	5.4	(47,000)	0	o	0	Access (Charles	
Purchase of Investments		0	0	О	0		
Repayment of Debentures		(72,519)	0	О	0		
Advances to Community Groups					0		
Transfer to Reserves		(8,150)	(679)	(423)	256	60.5%	<b>A</b>
Total		(1,690,604)	(21,339)	(26,814)			
Net Capital		(205,794)	26,261	20,786	0		
m / 133 10				l.			
Total Net Operating + Capital		(1,028,781)	(193,783)	(132,161)			
Rate Revenue	- 9	785,006	843,156	838,174	(4,982)	(0.6%)	▼
Opening Funding Surplus(Deficit)		234,500	234,500	234,500	0	0.0%	
Closing Funding Surplus(Deficit)		(0.000)	002.075	040.740			
Crosing Funding our plus(Delicit)		(9,273)	883,873	940,513			

#### Shire of Wandering STATEMENT OF FINANCIAL ACTIVITY (By Function & Activity) For the Period Ended 31 July 2015

FM Reg 34(1)(a) FM Reg 34(1)(b) FM Reg 34(1)(c) FM Reg 34(1)(d) FM Reg 34(5)

			YTD	YTD			
		Current	Budget	Actual	Var. \$	Var. %	
		Budget	(a)	(b)	(b)-(a)	(b)-(a)/(b)	Var.
	Note	Note 4			Note 3	Note 3	
Operating Revenues		\$	\$	\$	\$	%	
Governance	5.6	0 266,207	0 1,455	0  947	(508)	(53.58%)	■
General Purpose Funding Law, Order and Public Safety	5.0	24,906	125	40	(85)	(212.50%)	- ×
Health		1,000	83	0	(83)	(100.00%)	▼
Education and Welfare		0	0	0	0	(40.000)	_
Housing		183,615	3,203	2,843 22,149	(360) (7,418)	(12.66%) (33.49%)	<b>▼</b>
Community Amenities Recreation and Culture	come is	68,800 8,750	29,567 646	182	(464)	(255.30%)	, ¥
Transport	5.6	1,743	145	0	(145)	(100.00%)	▼
Economic Services	5.6	701,373	78,927	77,484	(1,443)	(1.86%)	▼
Other Property and Services		108,858	8,621	1,376	(7,245)	(526.45%)	▼
Total (Excluding Rates)		1,365,252	122,772	105,022			
Operating Expense		1000 CO CO SE DE DE MAIO	Market and the second		100 10004		_
Governance	500000	(109,810)	(23,749)	(18,134)	5,615	30.97%	<b>Y</b>
General Purpose Funding	5.7	(69,839)	(2,853)	(4,593)	(1,740)	(37.88%)	A
Law, Order and Public Safety	5.7	(79,333)	(10,984)	(15,426)	(4,442)	(28.79%)	<b>A</b>
Health		(29,462)	(2,577)	(2,081)	497	23.86%	<b>*</b>
Education and Welfare		(8,950)	(745)	(455)	290	63.68%	<b>*</b>
Housing	5.7	(27,628)	(4,760)	(4,449)	311	6.99% 40.18%	*
Community Amenities		(253,344)	(21,263)	(15,169)	6,094	29.05%	▼
Recreation and Culture	5.7	(177,056)	(17,607)	(13,643)	3,964	29.05%	▼
Transport	5.7	(1,069,510)	(166,438)	(137,305)	29,133 3,935	6.01%	▼
Economic Services	5.7	(802,749) (193,252)	(69,386) (87,435)	(65,451) (53,877)	33,558	62.29%	<b>*</b>
Other Property and Services Total			(87,433)	(330,581)	33,336	02,2370	*
Funding Balance Adjustment		(2,820,933)	(407,797)	(330,361)			
Add back Depreciation		779,778	64,982	72,613	7,631	10.51%	<b>A</b> ·
Add back Depreciation  Adjust (Profit)/Loss on Asset Disposal		(147,083)	04,362	72,013	0	10.5170	
Adjust (Flority/2008 on Asset Disposat		0	0	0	0		
Net Operating (Ex. Rates)		(822,986)	(220,044)	(152,947)			
Capital Revenues		(,,					
Grants, Subsidies and Contributions		1,197,560	47,600	47,600	0	0.00%	
Proceeds from Disposal of Assets		266,000	0	0	0		
Proceeds from New Debentures		o	0	0	0		
Transfer from Reserves		20,000	0	0	0		
Self Supporting Loan Repayment		1,250	0	0	0		
Total		1,484,810	47,600	47,600			
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings		(111,000)	0	0	0		
Plant and Equipment		(101,200)	0	0	0		
Furniture and Equipment		(35,500)	0	0	0	104	
Infrastructure Assets - Roads		(1,315,235)	(20,660)	(26,391)	(5,731)	(21.72%)	<b>A</b>
Infrastructure Assets - Other		(47,000)	0	0	0		
Purchase of Investments		0	0	0	0		
Repayment of Debentures		(72,519)	(670)	(422)	0	CD 4004	_
Transfer to Reserves		(8,150)	(679)	(423)	256	60.48%	•
Total		(1,690,604)	(21,339)	(26,814)			
Net Capital		(205,794)	26,261	20,786			
Total Net Operating + Capital		(1,028,780)	(193,783)	(132,161)	0		
2001 VIDE VIDE						Name and Associated	_
Rate Revenue		785,006	843,156	838,174	(4,982)	(0.59%)	▼
Opening Funding Surplus(Deficit)		234,500	234,500	234,500	0	0.00%	
Closing Funding Surplus(Deficit)		(9,273)	883,873	940,513			

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

#### (a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

All Funds (Housing income is less than statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

#### (c) Rounding Off Figures

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

#### (d) Rates, Grants, Donations and Other Contributions

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

#### (e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

#### (f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

#### (g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible

# Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (h) Inventories

#### General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realsed in the next 12

months.

#### Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statmement as at the time of signing a binding contract of sale.

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

#### (i) Fixed Assets

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 locla government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

#### (j) Depreciation of Non-Current Assets

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

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

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

#### (l) Employee Benefits

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

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

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

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

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

#### (m) Interest-bearing Loans and Borrowings

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

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

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

#### **Borrowing Costs**

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

#### (n) Provisions

Provisions are recognised when: The concil 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 obligatios may be small.

#### (o) Current and Non-Current Classification

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

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (p) Nature or Type Classifications

#### Rates

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

#### Operating Grants, Subsidies and Contributions

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

#### Non-Operating Grants, Subsidies and Contributions

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

#### **Profit on Asset Disposal**

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

#### Fees and Charges

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

#### Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. 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 associated with the employment of persons such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### **Materials and Contracts**

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

#### Utilities (Gas, Electricity, Water, etc.)

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

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (q) Nature or Type Classifications (Continued)

#### Insurance

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

#### Loss on asset disposal

Loss on the disposal of fixed assets.

#### Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

#### Interest expenses

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

#### Other expenditure

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

#### (r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

#### **GOVERNANCE**

Details of expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

#### **GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

#### LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control. Requirements that Council carries out by statute.

#### HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (r) STATEMENT OF OBJECTIVE (Continued)

#### **EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements,

#### HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

#### **COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

#### RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

#### TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets.

Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

#### ECONOMIC SERVICES

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

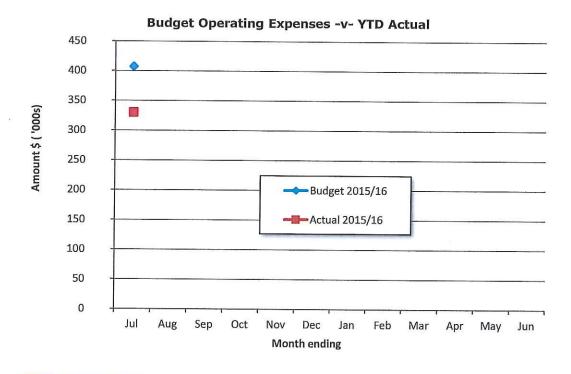
#### OTHER PROPERTY & SERVICES

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

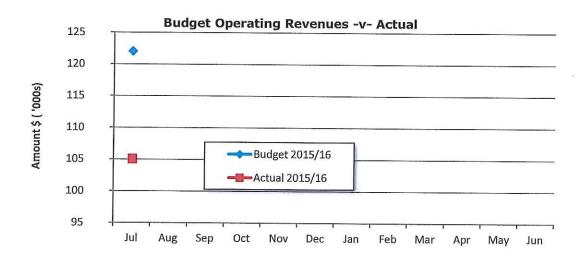
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Operating Expenses

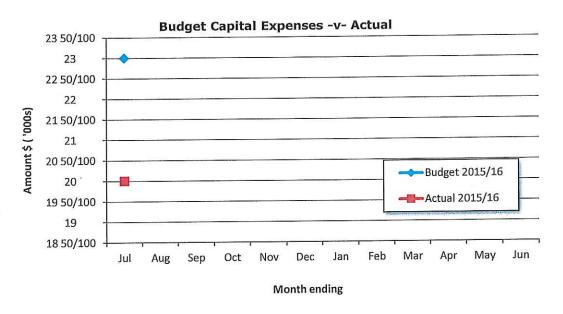


Comments/Notes - Operating Revenues

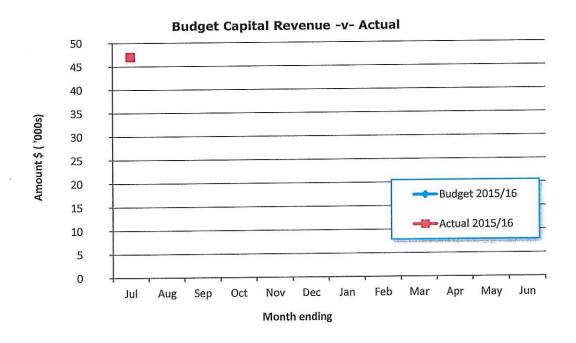
Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

#### For the Period Ended 31 July 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



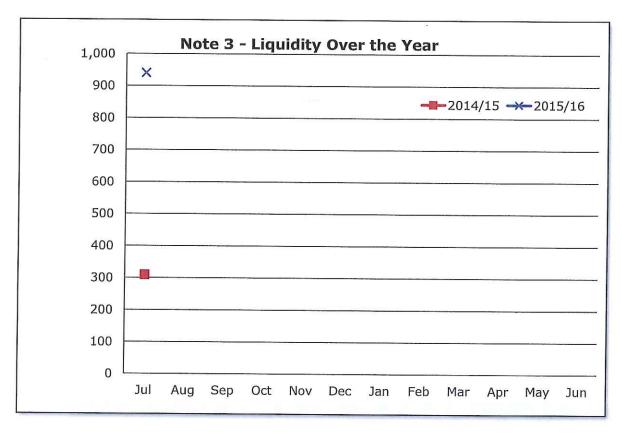
Comments/Notes - Capital Revenues

#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

# Note 3: NET CURRENT FUNDING POSTION

Current Assets
Cash Unrestricted
Cash Restricted
Receivables - Rates and Rubbish
Receivables -Other
Housing income is less than
Less: Current Liabilities
Payables
Provisions
Less: Cash Restricted
Net Current Funding Position

	Positive=Surplus (Negative=Deficit)									
	2015/16									
	Same P									
Note	This Period	Last Period	Last Year							
	\$	\$	\$							
	144,659	403,520	326,938							
	362,194	361,770	352,295							
	845,824	16,096	40,776							
	178,072	199,030	136,701							
		· ·	72,130							
	1,530,747	980,416	928,840							
	(228,041)	(384,145)	(261,030)							
- 1.	0	0	(62,498)							
	(228,041)	(384,145)	(323,528)							
	(362,194)	(361,770)	(352,295)							
L			56,259							
	940,513	234,501	309,276							



#### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

#### Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted S	Trust \$	Transport \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits	1.50%	144,659	362,194	9,740	o 0	154,399 362,194	WPAC WPAC	
b) Term Deposits Nil								
Housing income is less t	 han 	144.659	362,194	9,740	0	516,592		

Comments/Notes - Investments

#### Shire of Wandering STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

Note 5: MAJOR VARIANCES (By programme)

	Variance	
Comments/Reason for Variance	Timing	Permanent
E & ODED ATING DEVENUE (EVGLUDING DATES)		
5.6 OPERATING REVENUE (EXCLUDING RATES)		
GENERAL PURPOSE FUNDING		
Interest income is less than expected	588	
LAW, ORDER & PUBLIC SAFETY		
Cat and Dog registration fees are less than expected	\$85	
*********		
HOUSING	76000000	
Housing income is less than	\$406	
COMMUNITES ARTERITATES		-
COMMUNITES AMENITIES	фс coo	
Domestic Refuse Collection Fees and charges are less than expected	\$6,620	
RECREATION & CULTURE		
Community Grants are less than expected	\$479	
TRANSPORT		
Standpipe water sales are less than expected	\$145	
Economics Services		
Nil		
Other Property & Services  Worker compensation payment is less than expected	4427	
Worker compensation payment is less than expected	4427	
5.7 OPERATING EXPENSES		
GOVERNANCE Members - Subscriptions, Donations expenses are less than expected	\$6,654	
Wienibers Subscriptions, Donations expenses are less than expected	Ψ0,034	
GENERAL PURPOSE FUNDING EXPENSES		
Administration allocation is more than expected	\$1,740	
LAW, ORDER PUBLIC SAFETY  Depreciation expenses are more than expected	¢2.000	
Depreciation expenses are more than expected	\$2,899	
HEALTH		
Consultant Health Surveyor expenses are less than expected	\$796	
EDUCATION & WELFARE		
Aged Housing Assessment expenses are less than expected	\$250	
and look than expended	ΨΔΟΟ	
COMMUNITY AMENETIES		

Note 5: MAJOR VARIANCES (By programme)

	Varia	ance
Comments/Reason for Variance	Timing	Permanent
Public Parks, Gardens & Reserves expenses is less than expected Community Centre maintenance expenses	\$2,402 \$1,920	
TRANSPORT Rural Road Maintenance expenses are less than budgeted Mulching and Clearing are less than budgeted	\$22,285 \$14,280	
ECONOMIC SERVIES Nil		
OTHER PROPERTIES & SERVICES  Administration allocation is more than expected	\$37,754	

### **Note 5: MAJOR VARIANCES**

	Varia	nce
Comments/Reason for Variance	Timing	Permanent
5.1 OPERATING REVENUE (EXCLUDING RATES)		
ST OF ERGY ING REVENUE (EXCLUDING RATES)		
GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Nil	42.600	
FEES AND CHARGES	\$3,600	
Fuel Sales and Domestic rubbish bin collections charges are less than expected	\$13,952	
INTEREST		
Housing income is less than	. \$588	
OTHER REVENUE		
Worker compensation payment is less than expected	\$4,427	
5.2 OPERATING EXPENSES		
EMPLOYEE COSTS		
Rural Road Maintenance expenses are less than expected CRC Salaries is less than expected	\$27,857	
ONO Galaries is less triair expected	\$10,000	
MATERIAL AND CONTRACTS		
Members - Subscriptions, Donations expenses are less than expected Mulching and clearing expenses are less than budgeted	\$6,655	
Plant allocations are over estimated	\$14,280 \$5,486	
INSURANCE EXPENSES		
Nil		
DUDDEGVATIVON		
DEPRECIATION Depreciation expenses are more than expected	\$7,631	
= -p- common superiors and more than expected	\$7,031	
5.3 CAPITAL REVENUE		
Nil		
PROCEEDS FROM NEW DEBENTURES		
Nil		
SELF-SUPPORTING LOAN PRINCIPAL Nil	(.	
TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Nil		
5.4 CAPITAL EXPENSES		
I AND HELD FOR DECAY II		
LAND HELD FOR RESALE		
LAND& BUIDLING		
Nil		
PLANT AND EQUIPMENT		
Nil		
FURNITURE AND EQUIPMENT		
Nil		7-11

### **Note 5: MAJOR VARIANCES**

	Varia	nce
Comments/Reason for Variance	Timing	Permanent
2		
INFRASTRUCTURE ASSETS - ROADS Black spot funding Construction	\$5,731	
INFRASTRUCTURE ASSETS - OTHER Nil		

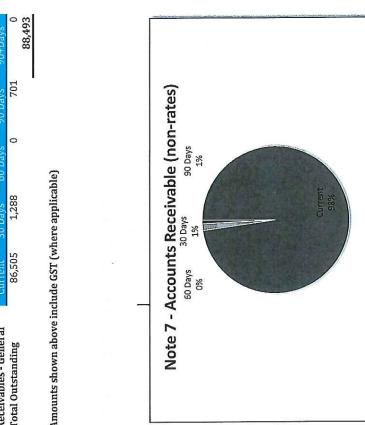
Note 6: BUDGET AMENDMENTS

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

	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
Housin	Housing income is less than				₩	₩	₩.	₩.
	Closing Fund	Closing Funding Surplus (Deficit)			0	0	0	0

Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

Note 7: RECEIVABLES			
Receivables - Rates and Rubbish	Current period Same Period	Same Period	Receivables - General
	2015/16	Last Year	Total Outstanding
	n	A	
Opening Arrears Previous Years	16,096	26,393	
Rates Levied	843,162	755,517	Amounts shown above inc
Discount Given	4,988	0	
<u>Less</u> Collections to date	(12,490)	0	
Equals Current Outstanding	851,755	781,191	
Not Dates Collectable	851 755	781 191	
% Collected	1.45%	0.00%	
Housing income is less than			



Note 7 - Rates Receivable



Comments/Notes - Receivables Rates and Rubbish

Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun

0

(2000')\$ InnomA

Comments/Notes - Receivables General

## Note 8: GRANTS AND CONTRIBUTIONS

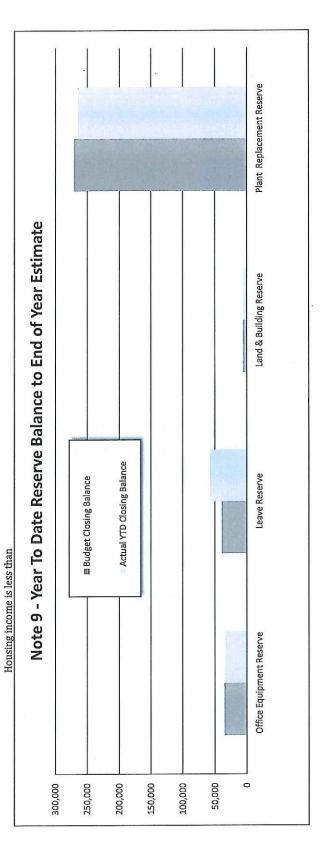
GENERAL PURPOSE GRANTS Grants Commission LAW, ORDER, PUBLIC SAFETY DFES Grants  RECREATION AND CULTURE Other Grants Other Grants	(Yes/No) Yes Yes Yes	Budget \$ 117,747 127,292	Additions) (Deletions) \$	Capital \$ 0	Operating	Grant	Received	ived Not Received
			238 EE		Ф			
	# # O	117,747 127,292	0 0	0 0	Ð	€\$	<del>69</del>	€9
	1145	2 8 8 0 8	)	)	217,705	117,747	00	(117,747)
	Yes	18806				1	0	(767,121)
		2000			18,806	18,806		(18,806)
	-					53		יס כי
	Yes	1,000	0	0	1,000	1,000	0	(1.000)
TRANSPORT								) (
Project Grants MRWA	Yes	330,000	0	330,000	0	330,000	C	(330,000)
Direct Grants MRWA	Yes	47,600	0	0	47.600	47.600	47600	Conton
Black Spot MRWA	Yes	523,548	0	523,548	0	523.548		(523 548)
Roads To Recovery Dep't Trans & Reg Serv.	0702	296,412	0	296,412	0	296,412	0	(296,412)
ECONOMIC SERVICES							>	,
CRC Grants Dept. Regl. Development	elopment Yes	108,000		0	108,000	111,348	27,837	(83,511)
TOTALS		1,570,405	0	0 1,149,960	646,356	1,573,753	74,781	(1,498,316)

### mments - Grants and Contributions

Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 July 2015

Note 9: Cash Backed Reserve

2015/16										
		Budget	Actual	Budget	Actual	Budget	Actual		Budget	Actual YTD
	Opening	Interest	Interest	Transfers	Transfers	Transfers Out (	Transfers	Transfer out	Closing	Closing
Name	Balance	Earned	Earned	In (+)	[+] uI		Out (-)	Reference	Balance	Balance
É	₩.	₩	₩	₩	₩	₩	€\$		₩	₩
Office Equipment Reserve	33,854	800	40	800	0	0	0		34,654	33,894
Leave Reserve	57,773	1,200	89	1,200	0	(20,000)	0		38,973	
Land & Building Reserve	5,316		9	150	0	0	0		5,466	
Plant Replacement Reserve	264,827	000'9	310	6,000	0	0	0		270,827	
	361,770	8,150	423	8,150	0	(20,000)	0	0	349,920	362,194



### Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

				Disposals		Current Bu	Control of the Contro	
	Profit(Loss) of Asset	Disposal	riom	proposals .		Replaceme	ent	
Cost	Accum Depr	Proceeds	(Loss)		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
34,821	20,000	200,000	145,179	Housing 7 Gnowing Street	200,000	o	(200,000)	*
33,000	7,170	23,000	2,830	Plant & Property Works Supervisor Hi-Lux	23,000	0	(23,000)	*
44,140	214	43,000	(926)	Holden Carpice 2014	43,000		(43,000)	
111,961	27,384	266,000	147.083		266 000	0	(266,000)	

Housing income is less than

Comments - Capital Disposal

	Contributions Inf	ormation		Summary Acquisitions	6	irrent Budget		
Grants	Reserves	Borrowing	Total	التاليين والمراجع والمتعاولة	Budget	Actual	Variance	
s	\$	\$	\$	Property, Plant & Equipment	\$	s	\$	
0	0	0	0	Buildings	111,000	0	111,000	
0	0	0	0	Plant & Property	101,200	0	101,200	•
0	0	0	0	Furniture & Equipment	35,500	0	35,500	•
				Infrastructure				
516,095	0	0	516,095	Roadworks	1,315,235	26,391	5,731	
0	0	0	0	Drainage	0	o	0	
0	0	0	0	Infrastructure Assets - Other	47,000	0	0	
0	0	0	0	Footpath & Cycleways	0	0	0	
36,857	0	0	36,857	Parks, Gardens & Reserves	0	0	0	
0	0	0	0	Alrports	0	0	0	
0	0	0	0	Sewerage	0	0	0	
0	0	0	0	Other Infrastructure	0	0	0	

### Comments - Capital Acquisitions

				Buildings		Current Bu	dget	
	Contribut	ions		bunuings		This Year		
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
			0	Residence - Humes Way	0	0	o	
		0	0	Residence - 13 Dunmall Drive	11,000	0	(11,000)	•
			0	Caravan Park Ablutions	100,000	0	(100,000)	•
			0	Community Centre Brick Paving	0	0	0	
			0	Admin. Office Refurbishment	0	0	0	
0	0	0	0	Capital Totals	111,000	0	(111,000)	

						Current B	ıdget	
	Contributi	ons		Plant & Equipment		This Year		
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$	s	\$	
			0	Works Supervisor Vehicle	35,000	0	(35,000)	•
			0	Sundry Plant	3,200	0	(3,200)	•
				Holder Caprice 2014	63,000	0	(63,000)	
0	0	0	0	Capital Totals	101,200	0	(101,200)	

	Contributi			Furniture & Equipment		Current Be	idget	
Grants	Reserves	Borrowing	Total		The Part of the Pa	This Year	variance	
urants	Reserves	Borrowing	Fotai		Budget	Actual	(Under)Over	_
\$	\$	\$	\$		\$	\$	\$	
				CCTV Camara	25,000	0	(25,000)	
			0	Admin Photocopier	7,000	0	(7,000)	
			0	Council Chamber Air Conditioner	3,500	0	(3,500)	
0	0	0	0	Canital Totals	35 500	0	(10 500)	

						Current Budget				
Contributions				Roads	This Year					
Grants	Reserves	Borrowing	Total	Constitution of the second	Budget	Actual	(Under)Over			
\$	\$	\$	\$		\$	\$	\$			
				Municipal Funded						
				Own Resources	0	0	ا ا			

1,149,936	0 0 1,154,338	Capital Totals	1,315,235	29,569	(1,285,666)	-
296,412	296,412	Roads to Recovery York Williams Road	296,412	0	0 (296,412)	•
522,926	522,926	Black Spot Moramockining Road	522,926	3,178	(519,748)	•
194,687	168,322	North Bannister Wandering Road	292,030		(292,030)	<b>A</b>
135,911	166,678	Regional Road Group Forurteen Milebrook Road	203,867	26,391	(177,476)	<b>V</b>
O; CAPITAL DISPOSALS AND AC		Regional Road Group				

						Current Budget )				
Contributions				Bridges		This Year				
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over			
\$	\$	\$	\$		\$	\$	s			
40,000	0		40,000	Special Bridge Grant Various as per Main Roads	o	0	0			
40,000	0	0	40,000	Capital Totals	0	0	0			

					Current Budget			
Contributions				Footpaths & Cycleways	This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	s	\$	\$		\$	\$	s	
			0	Footpath Improvement	44,000		(44,000)	
0	0	0	0	Capital Totals	44,000	0	(44,000)	

					Current Budget			
				Parks, Gardens & Reserves	This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	

						Current Budget			
Contributions				Airports This Year		This Year variance			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over		
\$	s	\$	\$		\$	\$	s		
			0				0		
0	0	0	0	Capital Totals	اه ا	0	0		

						Current Budget			
Contributions				Sewerage		This-Year surrance			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over		
\$	\$	\$	\$		\$	s	\$		
			0				0		
0	0	0	0	Capital Totals	0	0	0		

			Current Hudget					
Contributions				Other Infrastructure	This Year			
Grants	Reserves	Burrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$	Waste Transfer Station	\$ 3,000	\$ 0	\$ (3,000)	•
0	0	0	0	Capital Totals	0	0	0	

### Note 11: TRUST FUND

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

Description	Opening Balance 1-Jul-15	Amount Received	Amount Paid	Closing Balance 28-Feb-15
		\$	\$	\$
Housing Bonds	0	0	0	0
Cleaning Bonds	200	500	(300)	400
Town Planning Bonds	6,000	0		6,000
Fire Brigade Donations	3,340			3,340
N	9,540	500	(300)	9,740

### Trust Bank Reconciliation 31 July 2015

Ba	ılance as per Bank Statements	\$9,740.00
	npresented Cheque utstanding Deposits	-\$200.00 \$200.00
To	tal as per Bank Statements	\$9,740.00
Ва	alance as per GL	\$9,740.00
То	tal as per General Ledger	\$9,740.00
	Difference	\$0.00

Finance Officer

Manager Finance & Administration

### **Unpresented Cheques**

Lions Club of Wandering-Refund of Hall Hire Bond CHQ # 18		\$200.00
	Total	\$200.00

### **Outstanding Deposits**

Wandering Annual Fair Committee	\$200
Total	\$200.00



### Investment Bank Reconciliation 31 July 2015

Balance as per Bank Statements

368477.84

Total as per Bank Statement

\$368,477.84

Balance as per GL

368477.84

Total As per General Leadger

367944.55

Difference

\$0.00

Finance Officer

Manager Finance & Administration



### Bank Reconciliation 31/07/2015

	Differences	\$0.00
Total As per General Leadger		\$123,497.25
Bond to be transferred		\$200.00
Debit Appearing in the GL		-\$399.75
Balance as per GL		\$123,697.00
Fotal as per Bank Statement		\$123,497.25
Less unpresented Cheques		
		-\$128,027.31
Add Outstanding Deposits		\$26,945.16
Balance as per Bank Statement		\$224,579.40

Finance Officer

Manager of Finance & Administration

### Bank Reconciliation 31/07/2015

Outstanding Fuel for 31/07/2015	796.39
Banking from 28/7/2015 to 31/7/2015	25190.6
Banking from 29/07/2015 - Not showing on Cash	
Deposit Listing but included on Audit Trial	4.80
Fuel error for the Month of Feburary	114.0
2/09/2014	\$60.00
11/12/2014	\$50.00
15/12/2014	\$70.00
15/12/2014	-\$17.6
19/12/2014	\$40.2
20/01/2015	-\$54.03
4/03/2015	\$82.08
9/03/2015	\$60.00
17/03/2015	\$20.00
17/03/2015	\$128.42
7/04/2015	-\$60.00
21/04/2015	\$140.00
24/06/2015	\$80.00
30/06/2015	\$5.00
6/07/2015	\$105.00
20/07/2015	\$80.00
20/07/2015	\$50.58
27/07/2015	-\$0.30
Total	\$26,945.16
LANGE CONTRACTOR OF THE CONTRA	7,

Bank Reconciliation 31/07/2015		
Super Payment PPE 17/06/2015	•	5871.84
Super Payment PPE 1/07/2015		5674.51
Super Payment PPE 15/07/2015		5859.78
Super Payment PPE 29/07/2015		5920.92
Rates refund Cheque no 13760		832.15
Electricity bill payment		47.65
Creditors		103820.46
	·	
	Total '	128027.31
ALANDAY CHANNEL AND		





### Account activity

Changes to daily limits and security in Westpac live.

Investment Account 036-167 214822

Account actions

See full account details

View & download statements

Manage account settings

Transfer from

\$368,909.41

**Transactions** 

Open search

Dafe ▽	Description	Debit	Credit	Balance 1
31 Jul 2015	INTEREST PAID		\$431.57	\$368,909.41
30 Jun 2015	INTEREST PAID	The property and property and property	\$533,29	\$368,477.84
9 Jun 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1396661 FNDS TFR FUND TRF 09-JUN	-\$150,000.00		\$367,944.55
29 May 2015	INTEREST PAID		\$504.62	\$517,944.55
20 May 2015	DEPOSIT - INTERNET ONLINE BANKING 2915885 FNDS TER MUNI TO INVESTMENT 20-MAY		\$150,000.00	\$517,439.93
30 Apr 2015	INTEREST PAID		\$512.69	\$367,439.93
31 Mar 2015	INTEREST PAID		\$573.11	\$366,927.24
27 Feb 2015	INTEREST PAID	that the part one on spirit should be added as a second	\$577.23	\$366,354.13
2 Feb 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1421616 FNDS TFR TRF 02-FEB	-\$32,000.00		\$365,776.90
30 Jan 2015	INTEREST PAID		\$810.02	\$397,776.90
21 Jan 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1275450 FNDS TFR FUND TRF 21-JAN	-\$50,000.00		\$396,966.88
14 Jan 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1615388 FNDS TFR FUND TRF 14-JAN	-\$80,000.00		\$446,966.88
31 Dec 2014	INTEREST PAID	22.79.27.79.24.12.24.47.17.17.17.17.17.17.17.17.17.17.17.17.17	\$1,205.66	\$526,966.88
18 Dec 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1766235 FNDS TER FUND TRF 18-DEC	-\$50,000.00		\$525,761.22
16 Dec 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1081159 FNDS TER FUND TRE 16-DEC	-\$100,000.00		\$575,761.22
11 Dec 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1063177 FNDS TFR FUND TRF 11-DEC	-\$50,000.00		\$675,761.22
28 Nov 2014	INTEREST PAID	week the transfer and the transfer	\$1,397.84	\$725,761.22
25 Nov 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1730192 FNDS TER TRANSFER FUND MUNI 25-NOV	-\$50,000.00		\$724,363.38

WITHDRAWAL - INTERNET ONLINE BANKING 1285350 FNDS TER FUND TRANSFER 13-NOV	-\$88,000.00		\$774,363.3
INTEREST PAID		\$1,810.51	\$862,363,
WITHDRAWAL - INTERNET ONLINE BANKING 1880199 FNDS TER FUND TRE 17-OCT	-\$100,000,00	,	\$860,552.8
WITHDRAWAL - INTERNET ONLINE BANKING 1999497 FNDS TFR FUND TRF 30-SEP	-\$110,000.00	س استین سواد پدرستان عدر عدر عدد حد حد حد محد محد بعد بد	\$960,552.8
INTEREST PAID		\$2,095.08	\$1,070,552.8
DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TFR FUND TRF 09-SEP		\$150,000.00	\$1,068,457.7
INTEREST PAID	The first the same same and a second	\$1,153.87	\$918,457.7
DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TFR FUND TRF 21-AUG	Tributati (f. f. dat. al., ped type digr u may a app alam al.	\$500,000.00	\$917,303.9
WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS TFR FUND TRF 14-AUG	-\$230,000.00	Anno and an open courses and a subspace of	\$417,303.9
DEPOSIT - INTERNET ONLINE BANKING 2057609 FNDS TFR FUND TRF 07-AUG	Michael M. Alempine, within the engine and	\$200,000.00	\$647,303.92
INTEREST PAID	the first of integral program appropriate and an extension of	\$897.16	\$447,303,92
AUDIT CERTIFICATE FEE ECSRX858	-\$50,00		\$446,406.76
g 30 of 83)		F VF NO MICENSOR CONTRACTOR SERVICE ASSESSED	Save as PDF @
	WITHDRAWAL - INTERNET ONLINE BANKING 1880199 FNDS TFR FUND TRF 17-OCT  WITHDRAWAL - INTERNET ONLINE BANKING 1999497 FNDS TER FUND TRF 30-SEP  INTEREST PAID  DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TFR FUND TRF 09-SEP  INTEREST PAID  DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TFR FUND TRF 21-AUG  WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS TFR FUND TRF 14-AUG  DEPOSIT - INTERNET ONLINE BANKING 2057609 FNDS TFR FUND TRF 07-AUG  INTEREST PAID	WITHDRAWAL - INTERNET ONLINE BANKING 1880199 FNDS  JER FUND TRE 17-OCT  WITHDRAWAL - INTERNET ONLINE BANKING 1999497 FNDS  JER FUND TRE 30-SEP  INTEREST PAID  DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TER FUND TRE 09-SEP  INTEREST PAID  DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TER FUND TRE 21-AUG  WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS  JER FUND TRE 14-AUG  DEPOSIT - INTERNET ONLINE BANKING 2057609 FNDS TER FUND TRE 07-AUG  INTEREST PAID  AUDIT CERTIFICATE FEE ECSRX858  -\$50.00	### WITHDRAWAL - INTERNET ONLINE BANKING 1880199 FNDS



Branch Name and Address Narrogin 38 Fortune Street Narrogin WA 6312

BSB

Account Number

036-170

00-0120

Account name
SHIRE OF WANDERING
TRUST ACCOUNT

Customer Number	Account Summary	
19308463 SHIRE OF WANDERING	Opening Balance	+ \$9,743.52
	Total credits	+ \$300.00
	Total debits	- \$303.52
Account enquiries T		
Call Westpac Telephone Banking 132 032 within Australia	Closing Balance	+ \$9,740.00
+61 2 9293 9270 if calling from overseas		

Details of your account		From Last Stater	ment Dated 30 Jun	2015 to 31 Jul 2015
Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			9,743.52
02 Jul	Withdrawal - Internet Online Banking 1267721 Fnds Tfr Interest Transfer 02-Jul	3.52		9,740.00
29 Jul	Deposit Online 2868332 Tfr Community S K Stripe Bond Trf		300.00	10,040.00
29 Jul	Withdrawal Online 1860425 Pymt Wbccrs.aba Creditors	300.00		9,740.00
31 Jul	CLOSING BALANCE			9,740.00

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.



Account name
SHIRE OF WANDERING

036-170 00-0120

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.

### Convenience at your fingertips!

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

### OTHER INFORMATION ABOUT YOUR ACCOUNT

ANNUAL INFORMATION
FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

For account: 6170/000120

Total interest credited

\$29.89

These details are provided for your records and taxation purposes



Branch Name and Address Narrogin 38 Fortune Street Narrogin WA 6312

BSB

Account Number

036-170

00-0091

Account name
SHIRE OF WANDERING
MUNICIPAL ACCOUNT

ry
e + \$388,412.12
+ \$235,527.01
- \$399,359.73
+ \$224,579.40
Cŧ

Details of your account		From Last State	ment Dated 30 Jun	2015 to 31 Jul 201:
Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			388,412.12
01 Jul	Deposit K. Vaughan Rates No.466		30.00	388,442.12
01 Jul	Deposit Bwams Payment 42298585287407		847.01	389,289.13
01 Jul	Deposit Ak Homes Constru Ak Homes Construct		1,397.83	390,686.96
01 Jul	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		110.50	390,797.46
01 Jul	Withdrawal Westpac Merchant Fees 23253198Fee 001556	41.80		390,755.66
01 Jul	Withdrawal Westpac Merchant Fees 24215998Fee 001556	53.93		390,701.73
01 Jul	Withdrawal - Internet Online Banking 1844202 Payment Ppe 01/07/2015 01-Jul	27,386.01		363,315.72
01 Jul	Payment By Authority To Bwams Fee 42298585287407	203.10		363,112.62
01 Jul	Payment By Authority To Haynes Chiroprac Merch Fee005128473	6.82		363,105.80



Account name
SHIRE OF WANDERING

Details	s of your account	From Last State	ement Dated 30 Jur	2015 to 31 Jul 2
Date	Description of transaction	Debit	Credit	Balance
01 Jul	Payment By Authority To Transport Wado20150629	796.80		362,309.0
01 Jul	Payment By Authority To Shire Of Wanderi Merchant Fee	25.00		362,284.00
02 Jul	Deposit - Internet Online Banking 2267725 Fnds Tfr Trust Interest 02-Jul		3.52	362,287.52
02 Jul	Deposit J W Killick A254 Killick		80.00	362,367.52
02 Jul	Deposit Bwams Payment 42298585287407		1,503.72	363,871.24
02 Jul	Deposit Drd 18105	***************************************	30,620.70	394,491.94
02 Jul	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		265.00	394,756.94
02 Jul	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		53.20	394,810.14
03 Jul	Deposit Bwams Payment 42298585287407	***************************************	1,354.36	396,164.50
03 Jul	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		470.82	396,635.32
03 Jul	Withdrawal - Internet Online Banking 1837054 Payment Creditors 3/7/15 03-Jul	2,569.88		394,065.44
03 Jul	Payment By Authority To Transport Wado20150701	80.50		393,984.94
03 Jul	Withdrawal/Cheque 013831	159.00	***************************************	393,825,94
03 Jul	Withdrawal/Cheque 013833	99.00	***************************************	393,726.94
03 Jul	Withdrawal/Cheque 013834	680.14	******************************	393,046.80
03 Jul	Withdrawal/Cheque 013835	133.98	***************************************	392,912.82
06 Jul	Deposit Landgate Eas2 Payment Jun-2	***************************************	50.00	392,962.82
06 Jul	Deposit Bwams Payment 42298585287407	***************************************	1,188.11	394,150.93
06 Jul	Deposit Bwams Payment 42298585287407		1,581.99	395,732.92
06 Jul	Deposit Bwams Payment 42298585287407	***************************************	1,705.45	397,438.37
06 Jul	Payment By Authority To Transport Wado20150702	367.05		397,071.32
07 Jul	Denosit Bwams Payment 42298585287407		1,477.94	398,549.26
07 Jul	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		429.25	398,978.51
08 Jul	Deposit Online 2198323 Pymt Shane Kell Inv 4160		30.00	399,008.51
*************	***************************************	*******************************	****************************	



Account name
SHIRE OF WANDERING

Details	of your account	From Last State	ment Dated 30 Jun	2015 to 31 Jul 20
Date	Description of transaction	Debit	Credit	Balance
08 Jul	Deposit Bwams Payment 42298585287407		1,046.12	400,054.63
08 Jul	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		15.07	400,069.70
08 Jul	Payment By Authority To Transport Wado20150706	23.00		400,046.70
09 Jul	Deposit Online 2759973 Pymt Evelyn Hou A383		10.00	400,056.70
09 Jul	Deposit Bwams Payment 42298585287407	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	608.59	400,665.29
09 Jul	Payment By Authority To Transport Wado20150707	429.25		400,236.04
09 Jul	Withdrawal/Cheque 013836	180.82		400,055.22
09 Jul	Withdrawal/Cheque 013837	39.00		400,016.22
10 Jul	Deposit Narrogin WA	*********	10,602.43	410,618.65
10 Jul	Deposit Lynda Anderson A386	***************************************	0.23	410,618.88
10 Jul	Deposit Bwams Payment 42298585287407		1,033.99	411,652.87
10 Jul	Deposit Boddington Shire Boddington Shire		1,302.40	412,955.27
10 Jul	Deposit Dhs 010715	***************************************	4,587.82	417,543.09
10 Jul	Withdrawal - Internet Online Banking 1131764 Payment Creditors 08072015 09-Jul	188,410.53		229,132.56
10 Jul	Withdrawal/Cheque 013838	435.86		228,696.70
13 Jul	Deposit Bwams Payment 42298585287407		903.96	229,600.66
13 Jul	Deposit Bwams Payment 42298585287407		1,258.03	230,858.69
13 Jul	Deposit Bwams Payment 42298585287407		2,336.55	233,195.24
13 Jul	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering	***************************************	50.00	233,245.24
13 Jul	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		667.15	233,912.39
13 Jul	Withdrawal/Cheque 013839	91.07	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	233,821.32
14 Jul	Deposit Bwams Payment 42298585287407		1,242.28	235,063.60
14 Jul	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		60.00	235,123.60
15 Jul	Deposit Online 2331051 Pymt Kim Waiwyc land rates		50.00	235,173.60
15 Jul	Deposit Bwams Payment 42298585287407		945.21	236,118.81



Account name
SHIRE OF WANDERING

Details of your account		From Last State	ement Dated 30 Jur	n 2015 to 31 Jul 201
Date	Description of transaction	Debit	Credit	Balance
15 Jul	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		22.00	236,140.81
15 Jul	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		98.60	236,239.41
15 Jul	Payment By Authority To Transport Wado20150713	675.15		235,564.26
16 Jul	Deposit J W Killick A254 Killick		80.00	235,644.26
16 Jul	Deposit Timothy Tuohey A430		1 419 22	237,063.48
16 Jul	Denosit Rwams Payment 42208585287407		2,337.59	239,401.07
16 Jul	Deposit Department Hous Ip00801397-2455681		2,657.14	242,058.21
16 Jul	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		646.50	242,704.71
16 Jul	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		163.00	242,867.71
16 Jul	Inspection/Valuation Fee	399.75	***************************************	242,467.96
16 Jul	Withdrawal - Internet Online Banking 1400850 Payment Ppe 15072015 16-Jul	28,637.87		213,830.09
16 Jul	Payment By Authority To Transport Wado20150715	4,563.75		209,266.34
17 Jul	Deposit Bwams Payment 42298585287407	,	2,008.08	211,274.42
17 Jul	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		408.03	211,682.45
20 Jul	Deposit Online 2255573 Pymt Kevin Murp A251		701.92	212,384.37
20 Jul	Deposit Department Of Tr Payment:44596	***************************************	745.50	213,129.87
20 Jul	Deposit Bwams Payment 42298585287407	•••••	1,060.80	214,190.67
20 Jul	Deposit Bwams Payment 42298585287407		1,114.63	215,305.30
20 Jul	Deposit Bwams Payment 42298585287407	•••••	1,932.32	217,237.62
20 Jul	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		132.00	217,369.62
20 Jul	Withdrawal Online Multi 1684771 Pymt Wbccrs.aba Creditors	1,178.00	•••••••••••••••••••••••••••••••••••••••	216,191.62
20 Jul	Payment By Authority To Transport Wado20150716	118.00		216,073.62
21 Jul	Deposit Bwams Payment 42298585287407		1,663.43	217,737.05
		*******		



Account name
SHIRE OF WANDERING

etails	s of your account	From Last Statement Dated 30 Jun 2015 to 31 Jul 20		
Date	Description of transaction	Debit	Credit	Balance
21 Jul	Deposit Main Roads Weste 2022668		35,222.44	252,959.49
21 Jul	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		2,178.36	255,137.85
21 Jul	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering	***************************************	133.00	255,270.85
22 Jul	Deposit Online 2634953 Pymt Geoffrey B A442 Botting		1,063.68	256,334.53
22 Jul	Danceit Burane Dayment 42208585287407		1,353.49	257,688.02
22 Jul	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering	,,,,,,	300.00	257,988.02
22 Jul	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		808.85	258,796.87
22 Jul	Payment By Authority To Transport Wado20150720	379.30		258,417.57
23 Jul	Deposit A210 rates A210	***************************************	924.80	259,342.37
23 Jul	Deposit Bwams Payment 42298585287407		1,499.79	260,842.16
23 Jul	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		1,218.25	262,060.4
23 Jul	Withdrawal Online 1784853 Pymt Wbccrs.aba Creditors	17,935.00		244,125.41
23 Jul	Withdrawal Online 1797627 Pymt WBC.aba Payroll	235.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	243,890.41
23 Jul	Payment By Authority To Transport Wado20150721	53.00		243,837.4
24 Jul	Deposit Dept Of Sport An 007402		1,100.00	244,937.4
24 Jul	Deposit Bwams Payment 42298585287407	*****************************	1,247.27	246,184.68
24 Jul	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		2,223.16	248,407.84
24 Jul	Deposit 000432		208.45	248,616.29
24 Jul	Payment By Authority To Transport Wado20150722	808.85		247,807.4
27 Jul	Deposit Online 2212064 Pymt Evelyn Hou A383		20.00	247,827.44
27 Jul	Deposit Christine Davis A413		257.44	248,084.88
27 Jul	Deposit Linda Wilkins A209		462.40	248,547.28
27 Jul	Deposit Bwams Payment 42298585287407		702.59	249,249.87



Account name
SHIRE OF WANDERING

etalis	of your account	From Last Statement Dated 30 Jun 2015 to 31 Jul 20		
Date	Description of transaction	Debit	Credit	Balance
27 Jul	Deposit Bwams Payment 42298585287407		900.28	250,150.15
27 Jul	Deposit Bwams Payment 42298585287407		1,523.82	251,673.97
27 Jul	Merchant Settlement 0940001 Shire Of			
	Wandering 0001 Wandering		10.00	251,683.97
27 Jul	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		522.70	252,206.67
27 Jul	Withdrawal Online Multi 1296385 Pymt			
	Wbccrs.aba Creditors	63,584.05	***************************************	188,622.62
27 Jul	Payment By Authority To Cc Payment Cc0005336810000001	1,585.77		187,036.85
27 Jul	Payment By Authority To Transport Wado20150723	1,218.25		185,818.60
28 Jul	Deposit Bwams Payment 42298585287407	***************************************	725,36	186,543.96
28 Jul	Deposit Carrooda Tst A112	••••••	1,020.00	187,563.96
28 Jul	Deposit Carrooda Sup A327		1,132.28	188,696.24
28 Jul	Deposit Main Roads Weste 2022919	***************************************	52,800.00	241,496.24
28 Jul	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		499.69	241,995.93
28 Jul	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		34.00	242,029.93
28 Jul	Withdrawal/Cheque 013840	582.90	***************************************	241,447.03
28 Jul	Withdrawal/Cheque 013841	408.03	***************************************	241,039.00
29 Jul	Deposit K. Vaughan Rates No.466	***************************************	30.00	241,069.00
29 Jul	Deposit Pa Rm Sm Davis A307 Pennington Rd		925.30	241,994.30
29 Jul	Deposit Shane Mailey mailey a163	***************************************	1,018.33	243,012.63
9 Jul	Deposit Bwams Payment 42298585287407	***************************************	1,118.42	244,131.05
9 Jul	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		1,279.87	245,410.92
9 Jul	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		164.60	245,575.52
9 Jul	Withdrawal Online 1868330 Tfr Community S K	300.00		245,275.52
9 Jul	Payment By Authority To Transport	1 414 20		040 004 00
0 Jul	Deposit Online 2784333 Pymt Kim Waiwyc	******************************	50 00	



Account name
SHIRE OF WANDERING

036-170 00-0091

etails of your account		From Last State	From Last Statement Dated 30 Jun 2015 to 31 Jul 20		
Date	Description of transaction	Debit	Credit	Balance	
30 Jul	Deposit Narrogin WA		20,641.69	264,553.01	
30 Jul	Deposit J W Killick A254 Killick		80.00	264,633.01	
30 Jul	Deposit Malcolm Field A14 -12 Cheetaning		770.00	265,403.01	
30 Jul	Deposit Bwams Payment 42298585287407		781.89	266,184.90	
30 Jul	Deposit Dunross Inv A134 Dunross Inv		1,873.00	268,057.90	
30 Jul	Deposit Australia Post Lip150729550225		7,058.62	275,116.52	
30 Jul	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		222.30	275,338.82	
30 Jul	Withdrawal Online Multi 1103977 Pymt Wbccrs.aba Creditors	14,683.24		260,655.58	
30 Jul	Withdrawal Online Multi 1566385 Pymt WBC.aba Payroll	26,635.98		234,019.60	
30 Jul	Withdrawal Online Multi 1977824 Pymt Wbccrs.aba Creditors	3,707.26		230,312.34	
30 Jul	Payment By Authority To Transport Wado20150728	1,298.00		229,014.34	
30 Jul	Withdrawal/Cheque 013842	3,938.05		225,076.29	
30 Jul	Withdrawal/Cheque 013843	1,988.69		223,087.60	
31 Jul	Interest Paid		24.01	223,111.61	
31 Jul	Deposit Lynda Anderson A386Rates		133.10	223,244.71	
31 Jul	Deposit Carlene Matthewm A403		839.80	224,084.51	
31 Jul	Deposit Cameron 45 Wandering Rates		1,263.99	225,348.50	
31 Jul	Deposit 000441		50.00	225,398.50	
31 Jul	Audit Certificate Fee Edfrp151	50.00		225,348.50	
31 Jul	Payment By Authority To Transport Wado20150730	222.30		225,126.20	
31 Jul	Payment By Authority To Transport Wado20150729	546.80		224,579.40	
31 Jul	CLOSING BALANCE			224,579.40	

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.



Account name
SHIRE OF WANDERING

036-170 00-0091

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.

### Convenience at your fingertips!

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

### OTHER INFORMATION ABOUT YOUR ACCOUNT

ANNUAL INFORMATION FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

For account: 6170/000091 Total interest credited

\$446.49

These details are provided for your records and taxation purposes

### Shire of Wandering

### Payment Listing for the period ending 31 July 2015

Chq/EFT No	Date	Description	Amount
		Municipal Bank Account	
EFT1696	03/07/2015	Stripey's Services	350.00
		Cleaning of Public Toilets x 10 days fixed rate - 18/06/2015 - 01/07/2015	
EFT1697	03/07/2015	Boddington Junior Football Club Sponsorship for 2015 Season/Rubbish Cleanup	500.00
EFT1698	03/07/2015	Denise Clarke Supply of Lunch - Soup & Bread for 14 @ \$8.50 per head Supply of Morning Tea & Lunch for 10 @ \$20 per head Council Meeting 18/06/2015	319.00
EFT1699	03/07/2015	Rob Curtis	828.00
		Managing Waste Transfer Station 14/125th June & 21/22nd June 2015	
EFT1700	03/07/2015	Matt Clarkeys Carpentry Install two shelves and enclose gable on free standing hut in hall to make toy library for Community Resource Centre - Finalisation of Startup Funds	550.00
EFT1701	03/07/2015	Prestige Products Mandurah  Vinyl Care 5 Litres - For use by Cleaners	22.88
EFT1702	08/07/2015	Monica Beth Treasure  Purchase of Paint for new toy library hut at Community Resource Centre - Bunnings - Finalisation of Start Up Funds	327.17
EFT1703	08/07/2015	Great Southern Fuels  BP 10 PPM Diesel 26320L @ 1.1590  10,300L ULP @ 1.996  10,000L @ 1.595 Diesel & 4950L @ 1.200 ULP	66,435.34
EFT1704	08/07/2015	Shire of Wagin Recoup of EHO costs to 31/05/2015	1,443.33
EFT1705	08/07/2015	Boddington Hardware & Newsagency Supply of Creme Cement/Ball Valves/Nipples & Tees - For Depot	369.49
EFT1706	08/07/2015	Landgate SLIP Annual Subscription 2015/2016 - Maps/Land Tensure/Reserve Management	2,724.70
EFT1707	08/07/2015	Road Signs Australia Various road signage - York/Williams Road	9,577.04
EFT1708	08/07/2015	Startrack Express	378.89
		Freight from Stewart & Heaton for PPE for Fire Brigade	184.80
EFT1709	08/07/2015	McLernons Everything Business  Supply of Freestanding Return - Dawn Grey 400x800x720 for Administration Front Office Counter	104.00
EFT1710	08/07/2015	Quick Corporate Australia Supply of Amentities - First Aid Kits & N/Fold Roll Wipe Blue/Toilet Paper and general stationary for Administration - Purchase of New Folding Machine for Community Resource Centre	2,305.37
EFT1711	08/07/2015	Lotex Filter Cleaning Service Cleaning of various filters for machinery - pick up from wandering depot	228.76
EFT1712	08/07/2015	Association of Western Australian Community Resource Centre Inc.  Membership of AWACRC from 1/07/2015 - 30/06/2016	600.00
EFT1713	08/07/2015	Mcleods Barristers & Solicitors Salvage rights for Waste Transfer Station	154.94
EFT1714	08/07/2015	AHWI Holdings Australia Pty Ltd	2,510.75

		Remove & replace failed rotor bearing assembly on FM500H-1100 - Labour plus parts - Mulching Head Repairs	
EFT1715	08/07/2015	Wandering Smash Repairs  Repairs to various vehicles PT1, PT2 & PU3	2,049.51
EFT1716	08/07/2015		2 242 22
CF11710	06/07/2015	Wandering Plumbing and Gas  Excavate and install secondary 10m leach drain with new diversion box - 7  Gnowing Street	3,212.33
EFT1717	08/07/2015	Stewart & Heaton Clothing Co. Pty Ltd Fire Fighting Uniforms - Jackets WABFB, Trouser AS4824 WABFB	5,648.57
EFT1718	08/07/2015	Boddington News	9.00
		Boddington News edition 532	
EFT1719	08/07/2015	Colas WA Pty Ltd Emulsion Sealing work - Codjatotine, York-Williams and Popanyinning 14mm - 4158 m2 @ \$3.52 - 1st Coat Seal 7mm - 4338 m2 @ \$3.75 - 2nd Coat Seal	33,994.03
EFT1720	08/07/2015	WA Contract Ranger Services	490.87
		Ranger services performed 17/06/2015 & 23/06/2015 - Running PO 9884 1 visit @ \$255 1 visit @ \$191.25	
EFT1721	08/07/2015	Narrogin Quarry Operations	3,407.19
EET4700	00/07/00/4	Supply of Rip Rap 25.82 & 300mm Agregate - RRG Crossman/Dwarda Road	
EFT1722	08/07/2015	T G Johnson	1,500.00
EETATOO	00/07/2045	Supply and installation of Fencing Surrounding Waste Transfer Station	00 400 00
EFT1723	08/07/2015	Phil Watts Bulldozing Plant Hire - Dozer Services @ \$250,00 per hour plus freight - RRG Crossman/Dwarda Road	28,160.00
EFT1724	08/07/2015	Daimler Trucks Perth	7,452.90
		Various Repairs to Truck - Diagnose Fault, carried out cooling system pressure test, found coolant leaking from EGR cooler - PT3 - Mitsubishi Canter Truck	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
EFT1725	08/07/2015	Aon Risk Services Australia Limited	13,145.00
		Financial Reporting Valuation/Insurance Valuation/Full Land & Building Asset Valuation	,
EFT1726	08/07/2015	Mike Hopkins	965.00
		Cube Bookcase 1800h x 1200w x 315h & Whiteboard Vista 1500w x 900d with mobile pivoting for Community Resource Centre	
EFT1727	08/07/2015	Westair Air Compressors	297.00
		Perform pressure vessel inspection & report preparation for worksafe lodgement at Depot	
EFT1728	08/07/2015	Narrogin Boilermakers 7 x HiVis 2 Tone Jackets including Embroidery for Works Crew	762.60
EFT1729	08/07/2015	Western Australian Treasury Corporation	55.95
	00.0772010	Government Guarantee Fee 30 June 2015	33.33
EFT1730	08/07/2015	Shire of Wandering Staff Social Club Payroll deductions	20.00
EFT1731	20/07/2015	Stripey's Services Cleaning of Public Conveniences x 10 days 02/07/2015 to 15/07/2015	350.00
EFT1732	20/07/2015	Rob Curtis  Managing of Waste Transfer Station 28th/29th June & 5th/6th July	828.00
EFT1733	23/07/2015	Australian Taxation Office	17,935.00
CETATOR	24/07/2045	BAS RETURN 30 June 2015	20 000 00
EFT1735	24/07/2015	Motor Vehicle, Personal Accident, Travel, Journey Injusry, Salary Continuence,	30,996.02
EFT1736	24/07/2015	Marine Cargo, Crime Insurance Premiums 2015/2016  LGIS	22 500 00
LI:11130	Z41011ZU 10 .	LGIS Workcare Insurance Premium, Liability Insurance, Fidelity Insurance Premium 2015/2016	32,588.03

Premium 2015/2016

EET4 <b>7</b> 20	30/07/2015	Stringula Sandage	350.00
EFT1738	30/07/2015	Stripey's Services  Cleaning of Public Conveniences x 10 days fixed rate 16/07/2015 to 29/07/2015	
EFT1739	30/07/2015	LGIS Insurance Broking  Management Liability Insurance Premium - Full Payment - 30/06/2015 to 30/06/2016 - Councillor Officer Liability	7,540.74
EFT1740	30/07/2015	LGIS Bushire Insurance Premium - Full Payment - 30/06/2015 to 30/06/2016	6,792.50
EFT1741	30/07/2015	Coates Hire Operations Pty Limited	202.26
EFT1742	30/07/2015	Hire of Core Drill for Fencing at 19 Humes Way  Rob Curtis  Managing Waste Transfer Station - 12th/13th July - 18hrs & 19th/20th July - 18 hrs	828.00
CCT4742	30/07/2015	Localise Pty Ltd	2,530.00
EFT1743	30/01/2013	Assist with the preparation of a template and self assessment of the CEO together with covering report for the May & July Meeting of Council	2,00000
EFT1744	30/07/2015	Robert Dean Wagner Refund to Dean Wagner for Town Planning Fees - Plans withdrawn	147.00
13836	06/07/2015	Australia Post - Western Processing Daily Takings 03/07/2015	180.82
13837	06/07/2015	Australia Post - Western Processing	39.00
13838	08/07/2015	Daily Takings 03/07/2015  Shire of Wandering - Petty Cash  Bulk Mail Costs/Money Orders for Shire Banking, Various petty cash items	435.86
13839	09/07/2015	Australia Post - Western Processing  Daily Takings 08/07/2015	91.07
13840	17/07/2015	Australia Post - Western Processing Daily Takings 16/07/2015	582.90
13841	20/07/2015	Australia Post - Western Processing Daily Takings 17/07/2015	408.03
13842	27/07/2015	Synergy Electricity Supply 08/05/2015 to 03/07/2015 - 57 Days - Various Shire Properties	3,938.05
13843	27/07/2015	Water Corporation Water Use and Service Charges 01/05/2015 to 01/07/2015 - Various Shire Properties	1,988.69
DD1706.1	01/07/2015	WA SUPER Plan Payroll deductions	4,208.02
DD1706.2	01/07/2015	I & T Brown Family Super Fund	447.56
DD1706.3	01/07/2015	Superannuation contributions  Hostplus	190.46
DD1706.4	01/07/2015	Superannuation contributions Superwrap Personal Super Plan	74.62
DD4706 F	01/07/2015	Superannuation contributions  Rod Evenis Superannuation Fund Pty Ltd	753.85
DD1706.5	01/07/2015	Payroll deductions	
DD1723.1	15/07/2015	WA SUPER Plan Payroll deductions	4,361.35
DD1723.2	15/07/2015	Hostplus Superannuation contributions	190.46
DD1723.3	15/07/2015	Superwrap Personal Super Plan Superannuation contributions	88.61
DD1723.4	15/07/2015	Rod Evenis Superannuation Fund Pty Ltd Payroll deductions	753.85
DD1723.5	15/07/2015	I & T Brown Family Super Fund	447.56
DD1732.1	15/07/2015	Payroll deductions  WA SUPER Plan	17.95

		Superannuation contributions	
DD1746.1	29/07/2015	WA SUPER Plan	4,414.79
		Payroll deductions	7,711110
DD1746.2	29/07/2015	Hostplus Superannuation contributions	190.46
DD1746.3	29/07/2015	Superwrap Personal Super Plan	114.26
		Superannuation contributions	11111111
DD1746.4	29/07/2015	Rod Evenis Superannuation Fund Pty Ltd	753.85
		Payroll deductions	
DD1746.5	29/07/2015	I & T Brown Family Super Fund Payroll deductions	447.56
		Credit Card	
•		· · · · · · · · · · · · · · · · · · ·	
DD1753.3	01/07/2015	Westpac Credit Card  Vehicle Licence Renewal for IEMY452 - 2 months only to bring in line with renewal date of all other shire vehicles - New Cash Drawer for Shire - Westnet email mailbox, Aged Communities Monthly Subscription	94.98
DD1753.4	02/07/2015		
9D1193.4	02/07/2015	Westpac Credit Card Purchase of new Pool Filter - Southside Pool Services	250.00
DD1753.5	12/07/2015	Westpac Credit Card	519.34
		Refreshments for Councillors Lunch & Supplies for Chambers	313.34
DD1753.6	14/07/2015	Westpac Credit Card	22.95
		Diary for Rod - New financial year	
DD1753.7	16/07/2015	Westpac Credit Card	672.00
		School Holiday Activity - Battlezone 16/07/2015 - Community Resource Centre	
		Trust Bank Account	
EFT1737	29/07/2015	Stripey's Services  REFUND OF BOND - COMMUNITY CENTRE & BOUNCY CASTLE - 25/07/2015	300.00
		THE STATE OF BOTTOM COMMINING TO COMMINING THE COMMINING T	
		Licensing Collections	
1311 4407			
JNL1107		Police Licensing Licensing Collections 01/07/2015	80.50
JNL1109		Police Licensing Licensing Collections 02/07/2015	367.05
		Electroning Concessions (270772010	
JNL1114		Police Licensing Licensing Collections 06/07/2015	23.00
JNL1126		Police Licensing	429,25
		Licensing Collections 07/07/2015	
JNL1129		Police Licensing Licensing Collections 13/07/2015	675.15
		Licensing Conections 13/07/2013	
JNL1131		-	4563.75
JNL1131		Police Licensing Licensing Collections 15/07/2015  Licensing Collections 15/07/2015	4563.75
JNL1131 JNL1134		Police Licensing Licensing Collections 15/07/2015  Police Licensing	4563.75 118.00
		Police Licensing Licensing Collections 15/07/2015	
		Police Licensing Licensing Collections 15/07/2015  Police Licensing Licensing Collections 16/07/2015  Police Licensing	
JNL1134		Police Licensing Licensing Collections 15/07/2015  Police Licensing Licensing Collections 16/07/2015	118.00
JNL1134		Police Licensing Licensing Collections 15/07/2015  Police Licensing Licensing Collections 16/07/2015  Police Licensing	118.00

JNL1138	Police Licensing Licensing Collections 22/07/2015	808.85
JNL1140	Police Licensing Licensing Collections 23/07/2015	1218.25
JNL1141	Police Licensing Licensing Collections 27/07/2015	1414.20
JNL1142	Police Licensing Licensing Collections 28/07/2015	1298.00
JNL1143	Police Licensing Licensing Collections 29/07/2015	546.80
JNL1146	Police Licensing Licensing Collections 30/07/2015	222.30
Elizana milinizati	Payroll	
PPE 02/07/2015	Staff Payroll PPE 02/07/2015	27386.01
PPE 15/07/2015	Staff Payroll PPE 15/07/2015	28637.87
PPE 29/07/2015	Staff Payroll PPE 29/07/2015	26635.98

### CERTIFICATION OF CHIEF EXECUTIVE OFFICER

This schedule of accounts to be passed for payment was submitted to each member of the Council on Thursday, 20 August 2015 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

Total Payments for Month Ending 31 Jul 2015:

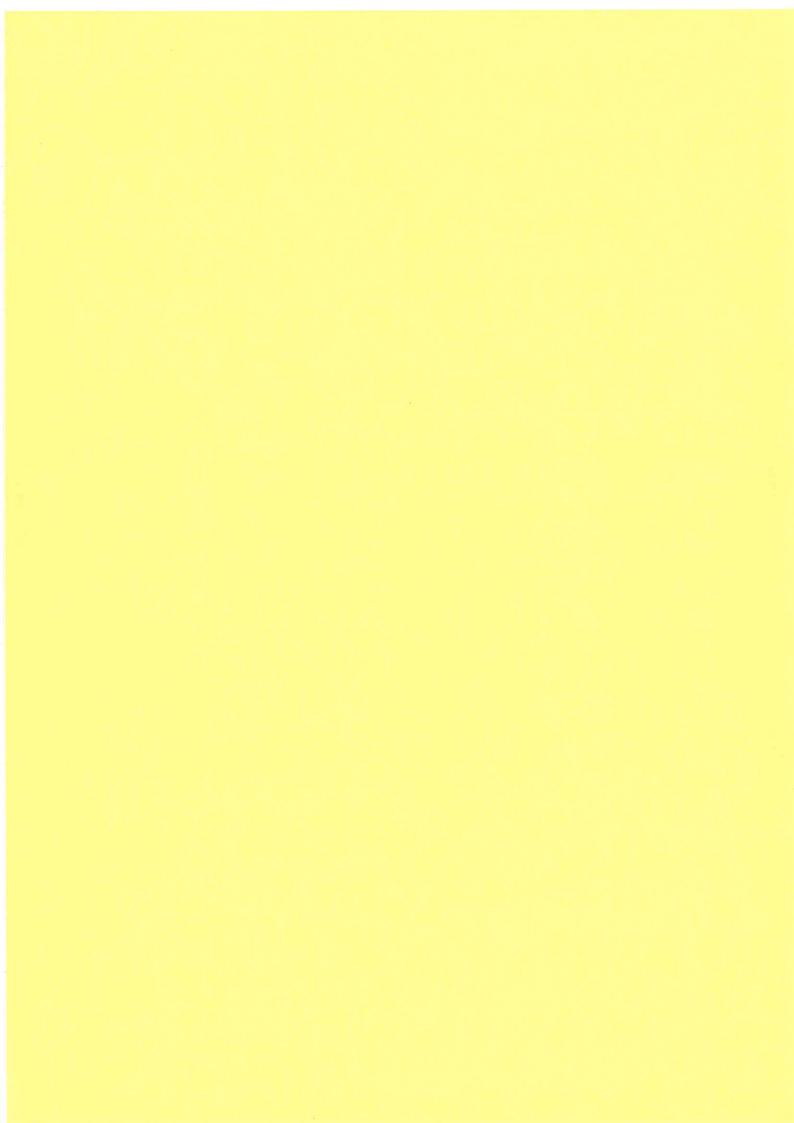
319,046.86

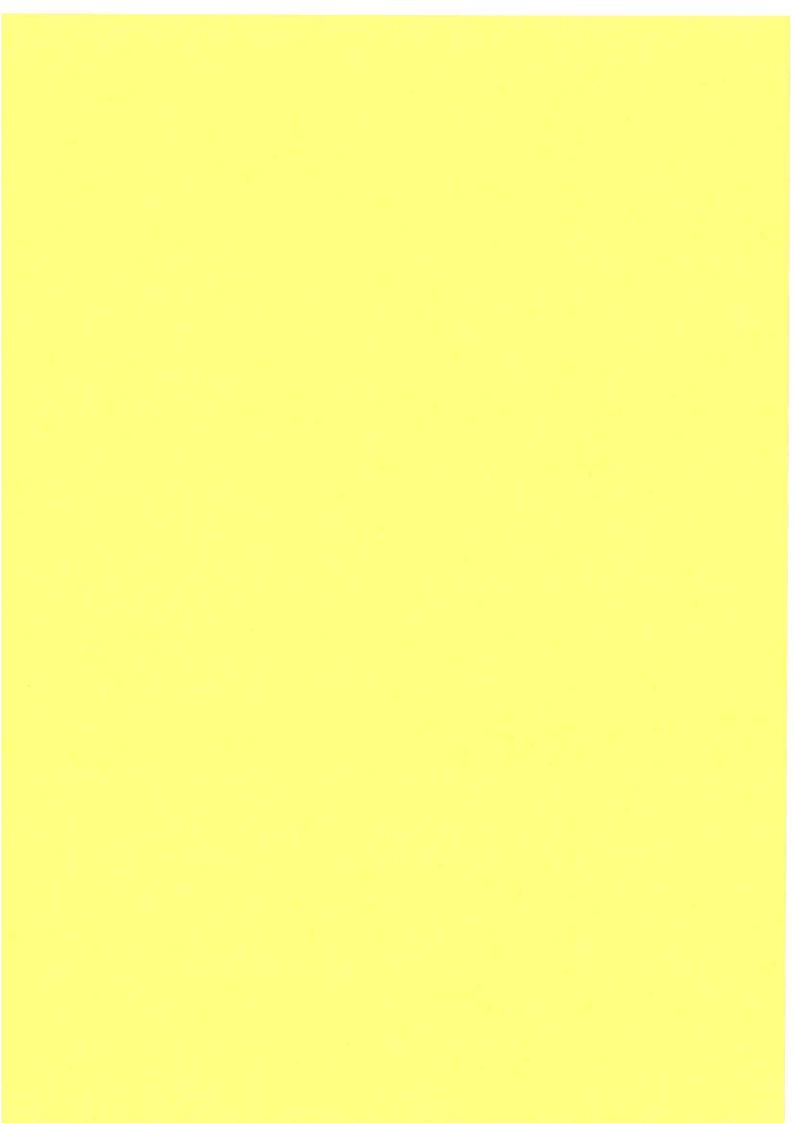
### **CERTIFICATION OF CHAIRMAN**

I hereby certify this schedule of accounts was submitted to the Council on Thursday, 20 August 2015 and that the amounts were approved for payment.

Cr Mr G.Kerr, Chairman







### **Shire of Wandering**

### STATEMENT OF FINANCIAL ACTIVITY

### For the Period Ended 31 August 2015



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### Statement of Financial Activity

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--------	--------------	------------	----------

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Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Major Variances

Note 6 Budget Amendments

Note 7 Receivables

Note 8 Grants and Contributions

Note 9 Cash Backed Reserves

Note 10 Capital Disposals and Acquisitions

Note 11 Trust

LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

FM Reg 34(1)(a) FM Reg 34(1)(b) FM Reg 34(1)(c)

FM Reg 34(1)(d) FM Reg 34(5)

		100 B					
			YTD	YTD		Var. %	
		Current	Budget	Actual	Var. \$	(b)-	
		Budget	(a)	(b)	(b)-(a)	(a)/(b)	
	Note	4			3	3	
Operating Revenues		Ś	\$	\$	\$	%	
Grants, Subsidies and Contributions	5.1	396,186	93,324	91,266	(2,058)	(2.3%)	▼
Profit on Asset Disposal		148,009	0	0	0	3 2	
Fees and Charges	5.1	726,705	144,350	116,375	(27,975)	(24.0%)	
Service Charges		0	0	0	0		771
Interest Earnings		18,448	3,910	2,653	(1,257)	(47.4%)	•
Other Revenue		75,904	12,220	6,530	(5,690)	(87.1%)	▼
Total (Excluding Rates)		1,365,252	253,804	216,824		10.000	
Operating Expense							
Employee Costs	5.2	(767,839)	(225,486)	(169,675)	55,811	32.9%	▼
Materials and Contracts	5.2	(1,101,001)	(265,564)	(125,389)	140,175	111.8%	•
Utilities Charges	5.2	(63,159)	(10,526)	(6,840)	3,686	53.9%	<b>V</b>
Depreciation (Non-Current Assets)	5.2	(779,778)	(129,964)	(72,613)	57,351	79.0%	<b>V</b>
Interest Expenses	5.2	(8,391)	0	0	0		
Insurance Expenses	5.2	(99,840)	(72,388)	(71,212)	1,176	1.7%	<b>V</b>
Loss on Asset Disposal		(926)	0	0	1 2,2,0	11770	
Other Expenditure	5.2	0	0	o			
Total		(2,820,934)	(703,928)	(445,729)			
Funding Balance Adjustment		(2)020)33-1)	(103,520)	(443,723)	1 1		
Add Back Depreciation		779,778	129,964	72,613	(57,351)	(79.0%)	_
Adjust (Profit)/Loss on Asset Disposal		(147,083)	0	72,013	(37,331)	(73.070)	Y
Aged Friendly Grants Carried Forward		0	0	0	١		
Net Operating (Ex. Rates)		(822,987)	(320,160)	(156,292)	1 "		
Capital Revenues	1	(022,507)	(320,100)	(130,232)		80	
Grants, Subsidies and Contributions		1,197,560	257,019	371,352	114 222	30.8%	×
Proceeds from Disposal of Assets		266,000	237,019	0	114,333	30.6%	<b>A</b>
Proceeds from New Debentures		200,000	0	84	0		
Transfer from Reserves		20,000	0	0	0		
Self Supporting Loan Repayment		1,250	0	0	ا		
Total		and the second of the second of		0			- 1
Capital Expenses		1,484,810	257,019	371,352			1
Land Held for Resale	E 4	-		اء		1	
Land and Buildings	5.4	(111 000)	0	0	0	8	1
Plant and Equipment	5.4	(111,000)	0	0	0		
Furniture and Equipment	5.4	(101,200)	0	0	0		1
Infrastructure Assets - Roads	5.4	(35,500)	(111 000)	(00,020)	12.121	40.40	_
Infrastructure Assets - Roads Infrastructure Assets - Other	5.4	(1,315,235)	(111,960)	(99,839)	12,121	12.1%	•
Purchase of Investments	5.4	(47,000)	0	0	0		
		(70 545)	0	0	0		
Repayment of Debentures		(72,519)	0	0	0		
Advances to Community Groups Transfer to Reserves		10	40.000	1000	0		_
Total	ŀ	(8,150)	(1,358)	(838)	520	62.1%	•
ASS 865 (CSASS - SEC		(1,690,604)	(113,318)	(100,678)			
Net Capital		(205,794)	143,701	270,675	0		
TAINAO	- 1			2000000			
Total Net Operating + Capital		(1,028,781)	(176,459)	114,383			5510
Rate Revenue		785,006	782,676	776,576	(6,100)	(0.8%)	
Opening Funding Surplus(Deficit)		234,500	234,500	234,500	0	0.0%	
Clasing Frontier Store 1 - 70 C 10	L						
Closing Funding Surplus(Deficit)		(9,273)	840,717	1,125,460			

### Shire of Wandering STATEMENT OF FINANCIAL ACTIVITY (By Function & Activity) For the Period Ended 31 August 2015

FM Reg 34(1)(a) FM Reg 34(1)(b) FM Reg 34(1)(c) FM Reg 34(1)(d) FM Reg 34(5)

Current Budget
Note
Note   Note 4   Note 3   Note 3   Note 3
Conversaries   Conv
Governance General Purpose Funding         5.6         266,207 (83,40)         C5,519)         (8,96%)         ¥           Cameral Purpose Funding         5.6         266,207 (83,40)         250         340         190         26,47%         ¥           Education and Velfare         1,000         166         0         0         0         166         (100,00%)         ¥           Housing         183,615         6,406         5,539         (867)         (15,66%)         ¥           Recreation and Culture         5.6         8,750         1,292         368         194,97         (250,92%)         ¥           Economic Services         5.6         1,743         290         0         (290)         (100,00%)         ¥           Teconomic Services         5.6         1,743         290         0         (290)         (100,00%)         ¥           Cherry Fortry and Services         5.6         1,743         290         0         (290)         (100,00%)         ¥           Other Property and Services         5.6         701,373         126,684         119,337         (7,347)         (6.16%)         ¥           Operating Expense         (109,810)         (31,028)         (30,647)         381
Law, Order and Public Safety Health Education and Welfare Housing Community Amenities Contracting Expense Covernance Contracting Expense Covernance Contracting Amenities Contracting Expense Covernance Coverna
Health
Reducation and Welfare   1,3,000   6,000   6,000   6,000   7
Housing
Community Amenities   S.6   R.750   1,292   368   (924)   (250.92%)   ▼   (100.00%)   ▼   (250.92%)   ▼   (100.00%)   ▼   (
Transport
Services   Services   Services   Seconomic Servic
Other Property and Services         108,858         17,242         5,123         (12,119)         (236,59%)         ▼           Operating Expense         (109,810)         (31,028)         (30,647)         381         1.24%         ▲           General Purpose Funding         5.7         (69,839)         (5,706)         (4,750)         956         20.14%         ▼           Law, Order and Public Safety         5.7         (79,333)         (16,724)         (15,852)         872         5.50%           Health         (29,462)         (5,007)         (4,440)         567         12.77%         ▼           Housing         5.7         (27,628)         (5,38)         (4,544)         1,194         26.28%         A           Community Amenities         (253,344)         (42,351)         (24,126)         18,225         75.54%         ¥           Recreation and Culture         5.7         (177,056)         (31,793)         (16,594)         15,199         91,60%         ¥           Transport         5.7         (17,056)         (31,393)         (16,594)         15,199         91,60%         ¥           Economic Services         5.7         (13,069,510)         (332,266)         (201,570)         130,696
Total (Excluding Rates)
Operating Expense         (109,810)         (31,028)         (30,647)         381         1.24%         ▲           General Purpose Funding         5.7         (69,839)         (5,706)         (4,750)         956         20.14%         ▼           Law, Order and Public Safety         5.7         (79,333)         (16,724)         (15,852)         872         5.50%           Health         (29,462)         (5,007)         (4,440)         567         12.77%         ▼           Education and Welfare         (8,950)         (1,490)         (913)         577         63.14%         ▼           Housing         5.7         (27,628)         (5,738)         (4,544)         1,194         26.28%         ▲           Community Amenities         (253,344)         (42,351)         (24,126)         18,225         75.54%         ▼           Recreation and Culture         5.7         (17,056)         (31,793)         (16,594)         15,199         91.60%         ▼           Transport         5.7         (1,069,510)         (332,266)         (201,570)         130,696         64.84%         ▼           Economic Services         5.7         (802,749)         (135,786)         (77,389)         58,397         75.46%<
Governance General Purpose Funding Law, Order and Public Safety Health Health Education and Welfare Housing Community Amenities Recreation and Culture Transport Economic Services Other Property and Services  Total Funding Balance Adjustment Add back Depreciation Adjust (Profit)/Loss on Asset Disposal Grants, Subsidies and Contributions Proceeds from Disposal of Assets Proceeds from Disposal of Assets Proceeds from New Debentures Capital Expenses Land Held for Resale Land and Buildings  1.24%  (109,810) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (31,028) (4,750) (4,750) 956 20.14% ▼  (4,440) 567 (12.77% ▼ (8,950) (1,490) (913) 577 63.14% ▼ (27,628) (57,338) (4,544) 1,194 26,228/ A (42,351) (24,26) (31,793) (16,594) (15,594) (15,594) (15,594) (15,594) (15,594) (130,926) (21,703) (28,20,933) (703,926) (445,728)  Funding Balance Adjustment Add back Depreciation Adjust (Profit)/Loss on Asset Disposal  (147,083) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Seneral Purpose Funding
Law, Order and Public Safety       5.7       (79,333)       (16,724)       (15,852)       872       5.50%         Health       (29,462)       (5,007)       (4,440)       567       12.77%       ▼         Education and Welfare       (8,950)       (1,490)       (913)       577       63.14%       ▼         Housing       5.7       (27,628)       (5,738)       (4,544)       1,194       26.28%       ▲         Community Amenities       (253,344)       (42,351)       (24,126)       18,225       75.54%       ▼         Recreation and Culture       5.7       (177,056)       (31,793)       (16,594)       15,199       91.60%       ▼         Transport       5.7       (10,69,510)       (332,266)       (201,570)       130,696       64.84%       ▼         Economic Services       5.7       (802,749)       (135,786)       (77,389)       58,397       75.46%       ▼         Other Property and Services       Total       79,778       129,964       72,613       (57,351)       (78.98%)       ▼         Funding Balance Adjustment       74,083       0       0       0       0       0       0       0       0       0       0       0       0
Health
Education and Welfare Housing Community Amenities Recreation and Culture Transport Economic Services Other Property and Services Total Funding Balance Adjustment Add back Depreciation Adjust (Profit)/Loss on Asset Disposal Grants, Subsidies and Contributions Proceeds from Disposal of Assets Proceeds from New Debentures Grants, Subsidies and Contributions Proceeds from Reserves Self Supporting Loan Repayment Total Capital Expenses Land Held for Resale Land and Buildings  5.7 (27,628) (5,738) (4,544) 1,194 26.28% ▲ (253,344) (42,351) (24,126) 18,225 75.54% ▼ (177,056) (31,793) (16,594) 15,199 91.60% ▼ (177,089) 130,696 64.84% ▼ (133,782) (96,037) (64,904) 130,696 64.84% ▼ (193,252) (96,037) (64,904) 31,133 47.97% ▲ (2,820,933) (703,926) (445,728)  (147,083) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Housing
Community Amenities
Secretation and Culture
Transport   S.7   (1,069,510)   (332,266)   (201,570)   130,696   64.84%   ▼
State
Other Property and Services         (193,252)         (96,037)         (64,904)         31,133         47.97%           Funding Balance Adjustment         (2,820,933)         (703,926)         (445,728)         (78.98%)         ▼           Adjust (Profit)/Loss on Asset Disposal         779,778         129,964         72,613         (57,351)         (78.98%)         ▼           Adjust (Profit)/Loss on Asset Disposal         (147,083)         0
Total   (2,820,933)   (703,926)   (445,728)
Funding Balance Adjustment       Add back Depreciation       779,778       129,964       72,613       (57,351)       (78.98%)         Adjust (Profit)/Loss on Asset Disposal       (147,083)       0
Add back Depreciation       779,778       129,964       72,613       (57,351)       (78.98%)         Adjust (Profit)/Loss on Asset Disposal       (147,083)       0
Adjust (Profit)/Loss on Asset Disposal       (147,083)       0       <
Net Operating (Ex. Rates)       0       0       0       0         Capital Revenues       (320,158)       (156,291)       114,333       30.79%         Grants, Subsidies and Contributions       1,197,560       257,019       371,352       114,333       30.79%         Proceeds from Disposal of Assets       266,000       0       0       0       0         Proceeds from New Debentures       0       0       0       0       0         Transfer from Reserves       20,000       0       0       0       0         Self Supporting Loan Repayment       1,250       0       0       0       0         Total       1,484,810       257,019       371,352       371,352       371,352         Capital Expenses       0       0       0       0       0       0         Land Held for Resale       0       0       0       0       0       0         Land and Buildings       (111,000)       0       0       0       0
Capital Revenues       1,197,560       257,019       371,352       114,333       30.79%         Proceeds from Disposal of Assets       266,000       0       0       0       0         Proceeds from New Debentures       0       0       0       0       0         Transfer from Reserves       20,000       0       0       0       0         Self Supporting Loan Repayment       1,250       0       0       0       0         Capital Expenses       1,484,810       257,019       371,352
Grants, Subsidies and Contributions       1,197,560       257,019       371,352       114,333       30.79%         Proceeds from Disposal of Assets       266,000       0       0       0       0         Proceeds from New Debentures       0       0       0       0       0         Transfer from Reserves       20,000       0       0       0       0         Self Supporting Loan Repayment       1,250       0       0       0       0         Total       1,484,810       257,019       371,352       37
Grants, Subsidies and Contributions       1,197,560       257,019       371,352       114,333       30.79%         Proceeds from Disposal of Assets       266,000       0       0       0       0         Proceeds from New Debentures       0       0       0       0       0         Transfer from Reserves       20,000       0       0       0       0         Self Supporting Loan Repayment       1,250       0       0       0       0         Total       1,484,810       257,019       371,352       37
Proceeds from Disposal of Assets       266,000       0       0       0         Proceeds from New Debentures       0       0       0       0         Transfer from Reserves       20,000       0       0       0         Self Supporting Loan Repayment       1,250       0       0       0         Total       1,484,810       257,019       371,352       371,352         Capital Expenses       0       0       0       0         Land Held for Resale       0       0       0       0         Land and Buildings       (111,000)       0       0       0
Transfer from Reserves  Self Supporting Loan Repayment  Total  Capital Expenses  Land Held for Resale  Land and Buildings  20,000  0  1,250  0  0  1,250  0  0  0  0  0  0  0  0  0  0  0  0
Self Supporting Loan Repayment   1,250   0   0   0   0
Total 1,484,810 257,019 371,352
Capital Expenses         0         0         0         0           Land Held for Resale         0         0         0         0         0           Land and Buildings         (111,000)         0         0         0         △
Land Held for Resale       0       0       0       0         Land and Buildings       (111,000)       0       0       0
Land and Buildings (111,000) 0 0 0
70. 17. ( ) ( ) ( ) ( ) ( ) ( )
WEST AND A STATE OF THE STATE O
Furniture and Equipment (35,500) 0 0 0
Infrastructure Assets - Roads (1,315,235) (111,960) (99,839) 12,121 12.14%
Infrastructure Assets - Other (47,000) 0 0 0
Purchase of Investments 0 0 0 0
Repayment of Debentures (72,519) 0 0 0
Transfer to Reserves (8,150) (1,358) (838) 520 62.09%
Total (1,690,604) (113,318) (100,678)
Net Capital (205,794) 143,701 270,675
44 000 700) 477 477) 444 394
Total Net Operating + Capital (1,028,780) (176,457) 114,384 0
Rate Revenue 785,006 782,676 776,576 (6,100) (0.79%) ▼
Opening Funding Surplus(Deficit) 234,500 234,500 0 0.00%
Spening 2 manife Surphanife street,
Closing Funding Surplus(Deficit) (9,273) 840,717 1,125,460

### 1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

### (a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

### (c) Rounding Off Figures

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

### (d) Rates, Grants, Donations and Other Contributions

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

### (e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

### (f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

### (g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible

### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 August 2015

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (h) Inventories

### General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realsed in the next 12

months.

### Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statmement as at the time of signing a binding contract of sale.

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

### (i) Fixed Assets

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 locla government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

### (j) Depreciation of Non-Current Assets

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

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

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 August 2015

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

### (I) Employee Benefits

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

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

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

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

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

### (m) Interest-bearing Loans and Borrowings

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

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

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

### **Borrowing Costs**

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

### (n) Provisions

Provisions are recognised when: The concil 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 obligatios may be small,

### (o) Current and Non-Current Classification

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

### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 August 2015

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (p) Nature or Type Classifications

### Rates

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

### Operating Grants, Subsidies and Contributions

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

### Non-Operating Grants, Subsidies and Contributions

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

### **Profit on Asset Disposal**

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

### Fees and Charges

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

### Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. 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 associated with the employment of persons such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

### Materials and Contracts

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

### Utilities (Gas, Electricity, Water, etc.)

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

### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 August 2015

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (q) Nature or Type Classifications (Continued)

### Insurance

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

### Loss on asset disposal

Loss on the disposal of fixed assets.

### Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

### Interest expenses

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

### Other expenditure

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

### (r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

### GOVERNANCE

Details of expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

### GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council,

### LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control. Requirements that Council carries out by statute.

### HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

### Shire of Wandering NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 August 2015

### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (r) STATEMENT OF OBJECTIVE (Continued)

### **EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

### HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

### **COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

### RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

### TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

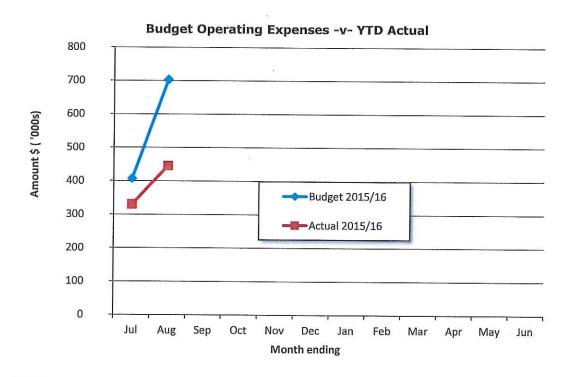
### ECONOMIC SERVICES

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

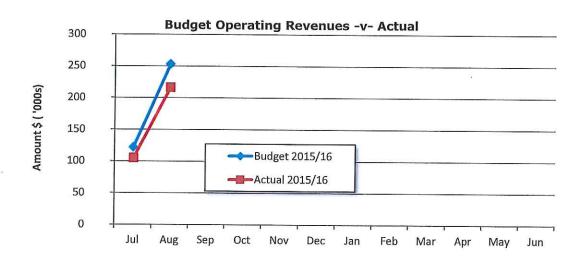
### OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Note 2 - Graphical Representation - Source Statement of Financial Activity



**Comments/Notes - Operating Expenses** 

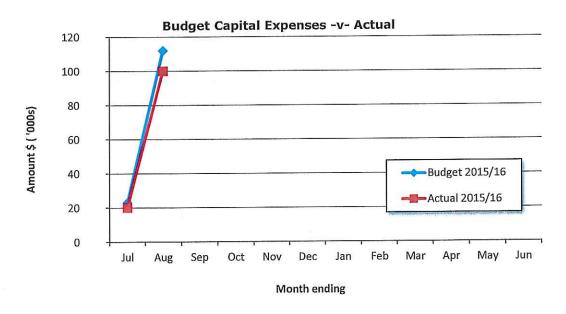


**Comments/Notes - Operating Revenues** 

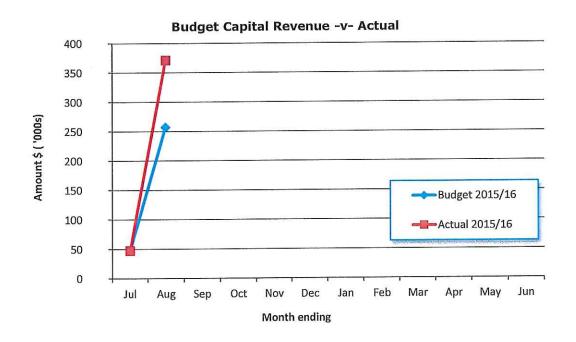
Shire of Wandering
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

### For the Period Ended 31 August 2015

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

### **Note 3: NET CURRENT FUNDING POSTION**

C				
Cu	rren	IT A	isse	TS.

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

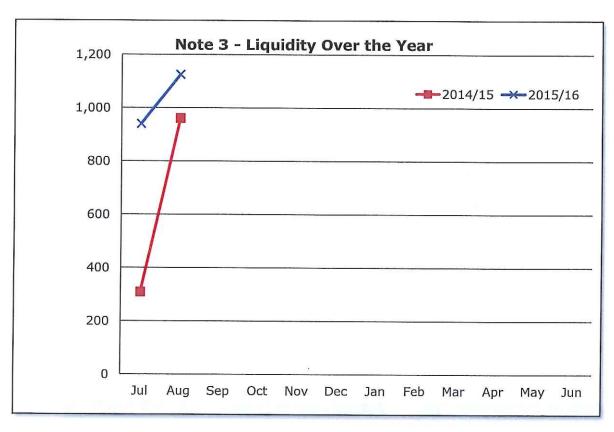
### Less: Current Liabilities

Payables Provisions

Less: Cash Restricted

### **Net Current Funding Position**

	Positive=S	urplus (Negativ	re=Deficit)
		2015/16	
			Same Period
Note	This Period	Last Period	Last Year
	\$	\$	\$
	925,330	144658.56	864251.85
	362,608	362193.52	352295.59
	163,384	845823.64	230421.1
1 1	344,392	178071.54	43812.26
			0
l l	1,795,715	1,530,747	1,490,781
	(385,238)	(305,633)	(177,312)
2	77,592	77,592	0
	(307,647)	(228,041)	(177,312)
	(362,608)	(362,194)	(352,295) 0
	1,125,460	940,513	961,173



### Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Transport S	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits	1.50%	925,330	362,608	9,540	0 0	934,870 362,608		
(b) Term Deposits Nil								
Nil Total		925,330	362,608	9,540	0	1,297,479		

Comments/Notes - Investments

Note 5: MAJOR VARIANCES (By programme)

	Vari	ance
Comments/Reason for Variance	Timing	Permanent
E & ODED ATTING DEVENIUE (EVGLYDING DATES)		
5.6 OPERATING REVENUE (EXCLUDING RATES)		
GENERAL PURPOSE FUNDING		
Interest income is less than expected	\$1,257	
FAG Grants is less than expected	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$2,851
		1-/
LAW, ORDER & PUBLIC SAFETY		
Cat and Dog registration fees are more than expected	\$90	
HOUSING		
Housing income is less than budgeted	\$899	
COMMUNITES AMENITIES		
Domestic Refuse Collection Fees and charges are less than expected	\$9,536	
DECDE AMION O CAN MAIDE	-	
RECREATION & CULTURE Community Grants are less than expected	d00.4	
Community Grants are less than expected	\$924	
TRANSPORT		
Standpipe water sales are less than expected	\$290	
Economics Services Fuel sales are less than expected	#4.C 0.0.4	
ruer sales are less than expected	\$16,204	
Other Property & Services		
Worker compensation payment is less than expected	8854	
5.7 OPERATING EXPENSES		
GOVERNANCE		
Nil	\$6,654	
GENERAL PURPOSE FUNDING EXPENSES		
Administration allocation is more than expected	\$1,037	
LAW, ORDER PUBLIC SAFETY		
Depreciation expenses are more than expected	\$2,899	
	Ψ2,077	
HEALTH		
Administration allocation is less than expected	\$412	
EDUCATION & WELFARE		
Aged Housing Assessment expenses are less than expected	\$500	
S S S S S S S S S S S S S S S S S S S	φ300	

Note 5: MAJOR VARIANCES (By programme)

Note 5, Miljor virtum vond ( by programme)	Vari	ance
Comments/Reason for Variance	Timing	Permanent
HOUSING		
Housing Maintenance cost are less than expected	\$2,322	
COMMUNITY AMENETIES		
Refuse Site Maintenance Costs are less than expected	\$2,706	
Transfer Station Bin Collections are less than expected	\$5,240	
RECREATION & CULTURE		
Various parks & garden expenses are less than expected	\$12,236	
TRANSPORT		
Rural Road Maintenance expenses are less than budgeted	\$46,404	
Mulching and Clearing are less than budgeted	\$28,560	
Depreciation expenses are less than expected	\$34,749	
ECONOMIC SERVIES		
Fuel sale Purchases are less than expected	\$39,857	
OTHER PROPERTIES & SERVICES		
Administration allocations and Depreciation are more than expected	\$27,310	

### **Note 5: MAJOR VARIANCES**

	Varia	nce
Comments/Reason for Variance	Timing	Permanent
5.1 OPERATING REVENUE (EXCLUDING RATES)		
GRANTS, SUBSIDIES AND CONTRIBUTIONS		
FAG Grants is less than expected		\$2,851
FEES AND CHARGES		
Fuel Sales and Domestic rubbish bin collections charges are less than expected	\$25,740	
INTEREST		
Interest income is less than expected	\$1,257	
OTHER REVENUE		
Worker compensation payment is less than expected	\$8,854	
5.2 OPERATING EXPENSES		
S.2 OL BRATING EAL ENGES		
EMPLOYEE COSTS		
Rural Road Maintenance expenses are less than expected  Town Street Maintenance is less than expected	\$50,170	
Town offeet maintenance is less than expected	\$7,464	
MATERIAL AND CONTRACTS		
Mulching and clearing expenses are less than budgeted Fuel purchase expenses are less than budgeted	\$28,560 \$39,857	
Plant allocations are over estimated	\$13,682	
UITLITIES AND CHARGES		
Utilities expenses are less than expected	\$3,686	
THE LID A NICE EXPENSES		
INSURANCE EXPENSES Nil		
DEPRECIATION Depreciation expenses are more than expected	#24.740	
Depreciation expenses are more than expected	\$34,749	
5.3 CAPITAL REVENUE		
Nil		
PROCEEDS FROM NEW DEBENTURES		
Nil		
SELF-SUPPORTING LOAN PRINCIPAL Nil		
TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Nil		
5.4 CAPITAL EXPENSES		
LAND HELD FOR RESALE		
LAND& BUIDLING		
Nil		
PLANT AND EQUIPMENT		
Nil		

**Note 5: MAJOR VARIANCES** 

	Varia	nce
Comments/Reason for Variance	Timing	Permanent
FURNITURE AND EQUIPMENT Nil		
INFRASTRUCTURE ASSETS - ROADS Various Roads constructions expenses are less than expected	\$12,121	
INFRASTRUCTURE ASSETS - OTHER  Nil  RATES  More ratepayers taken the discount option in this financial year resulting lesser rates revenue.		\$6,100

Note 6: BUDGET AMENDMENTS

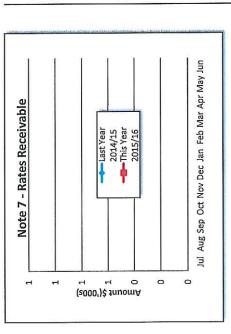
Amendments to original budget since budget adoption. Surplus/(Deficit)

<b>D</b>		0
Amended Budget Running Balance	<b>↔</b>	
		0
Decrease in Available Cash	₩.	
in D		0
Increase in Decrease Available in Available Cash Cash	₩.	
No Change - (Non Cash Items) Adjust,	₩	0
No Ch (Non Ite Adj		
Classification		
Classif		
Council Resolution		
Cou   Reso		
g		
Description		
Des		ficit)
		ns (De
		Closing Funding Surplus (Deficit)
unt		Fundin
GL Account Code		losing
		را

Shire of Wandering
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 7: RECEIVABLES			
Receivables - Rates and Rubbish	Current period Same Period	Same Period	Receivables-
	2015/16	Last Year	Total Outstar
	\$	₩	
Opening Arrears Previous Years	16,096	26,393	
Rates Levied	843,162	755,517	Amounts sho
Discount Given	(66,597)	-53585	
Less Collections to date	(622,926)	(551,489)	
Equals Current Outstanding	169,734	781,191	
Most Botton Colloctoble	160 721	701 101	
Net Nates Confectable	¥67,701	101,101	
% Collected	78.59%	75.72%	

90+Days	0 295,749		The second secon
90 Days	701		ı-rates)
60 Days	1,273	able)	90 Days
30 Days	0	here applica	S Receiva 30 Days 0%
Current	293,775	aclude GST (w	Note 7 - Accounts Receivable (non-rates)  60 Days  1%  0%  0%  Current
Receivables - General	Total Outstanding	Amounts shown above include GST (where applicable)	Note 7 -



Comments/Notes - Receivables General

Comments/Notes - Receivables Rates and Rubbish

### Note 8: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval	2015/16	Variations			Revised	Recon	Recoup Status
GL CL			Budget	Additions	Capital	Operating	Grant	Received	Received Not Received
	The Thirt with the			(Deletions)					
GENERAL PHRPOSE GRANTS		(Yes/No)	€\$	₩	€9	49	<del>69</del>	<del>69</del>	↔
Grants Commission	FAG's - Roads	Yes	117,147	0	0	117.147	111.752	27.964	(83.788)
Grants Commission	FAG's - General	Yes	127,292	0	0	127,292	121,550	30,294	(91,256)
LAW, ORDER, PUBLIC SAFETY									
DFES Grants		Yes	18,806			18,806	18,806		(18,806)
RECREATION AND CULTURE									) C
Recreation & Sports Grants	Others	Yes	1,000	0	0	1,000	1.000	1.000	0 0
CRC Community Grants	Others	Yes	5,750			5,750	5,750	0	(5,750)
TRANSPORT									C
Project Grants	MRWA	Yes	330,000	0	330,000	0	330,000	0	(330.000)
Direct Grants	MRWA	Yes	47,600	0	0	47,600	47,600	47600	0
Black Spot	MRWA	Yes	523,548	0	523,548	0	523,548	0	(523.548)
Roads To Recovery	Dep't Trans & Reg Serv.	Yes	296,412	0	296,412		296,412	000'09	(236,412)
ECONOMIC SERVICES								,	) C
CRC Grants	Dept Regl. Development	Yes	108,000		0	47,600	111.348	27.837	(83.511)
CRC Project Grants	Others	Yes	521			521	521	1,000	479
TOTALS			1,576,676	0	0 1,149,960	652,627	1.580.024	195.695	(1.372.952)

47,600

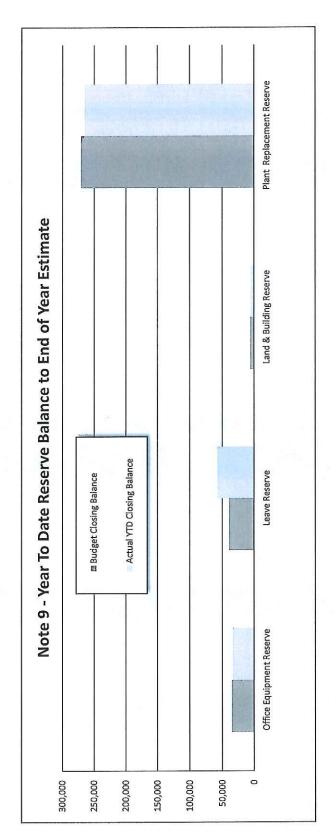
47,600

47,600

Shire of Wandering
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2015

Note 9: Cash Backed Reserve

2015/16										
		Budget	Actual	Budget	Actual	Budget	Actual		Budget	Actual YTD
	Opening	Interest	Interest	Transfers	Transfers	Transfers Out (	Transfers	Transfer out	Closing	Closing
Name	Balance	Earned	Earned	In (+)	In (+)		Out (-)	Reference	Balance	Balance
	₩.	₩	₩	₩	₩	₩	₩		₩.	₩
Office Equipment Reserve	33,854		78	800	0	0	0		34,654	
Leave Reserve	57,773		134	1,200	0	(20,000)	0		38,973	57,906
Land & Building Reserve	5,316	150	12	150	0	0	0		5,466	5,328
Plant Replacement Reserve	264,827		613	6,000	0	0	0		270,827	7
	361,770	8,150	838	8,150	0	(20,000)	0	0	349,920	362,608



### Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

						Current Bu	idget	
	Profit(Loss) of Asset	Disposal	Front	Disposals		Replacem		
Cost	Accum Depr	Proceeds	(Loss)		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
		- 1		Housing				
34,821	20,000	200,000	145,179	7 Gnowing Street	200,000	0	(200,000)	,
				Plant & Property				
33,000	7,170	23,000	2,830	Works Supervisor HI-Lux	23,000	0	(23,000)	1
44,140	214	43,000	(926)	Holden Carpice 2014	43,000		(43,000)	V
111,961	27,384	266,000	147,083		266,000	0	(266,000)	

Comments - Capital Disposa

\$ \$ \$ \$ \$ Property, Plant & Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Contributions Inf	ormation		Summary Acquisitions		urrent Budget		
Property, Plant & Equipment    Property, Plant & Equipment	Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
0 0 0 0 0 Fint & Property 101,200 0 Variance 1,315,200 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 35,500 0 0 35,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$	\$	\$	\$	Property, Plant & Equipment	\$	\$	\$	
Signature   Sign	0	0	0	0	Buildings	111,000	0	111,000	•
Infrastructure	0	0	0	0	Plant & Property	101,200	0	Variance	•
516,095         0         0         516,095         Roadworks         1,315,235         99,839         5,731           0         0         0         0         Drainage         0         0         Variance           0         0         0         0         Infrastructure Assets - Other         47,000         0         0         0           0         0         0         Footpath & Cycleways         0         0         0         0           36,857         0         0         36,857         Parks, Gardens & Reserves         0         0         0         0           0         0         0         Alrports         0         0         0         0           0         0         0         Sewerage         0         0         0         0	0	0	0	0	Furniture & Equipment	35,500	0	35,500	•
0 0 0 0 0 Drainage 0 0 Variance 0 0 0 0 Infrastructure Assets - Other 47,000 0 0 0 0 0 0 Footpath & Cycleways 0 0 0 36,857 0 0 36,857 Parks, Gardens & Reserves 0 0 0 0 0 0 0 0 Sewerage 0 0 0					Infrastructure				
0 0 0 0 Infrastructure Assets - Other 47,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	516,095	0	0	516,095	Roadworks	1,315,235	99,839	5,731	•
0 0 0 0 Footpath & Cycleways 0 0 0 0 0 36,857 0 0 36,857 Parks, Gardens & Reserves 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	Drainage	0	0	Variance	
36,857     0     0     36,857     Parks, Gardens & Reserves     0     0     0     0       0     0     0     0     Alrports     0     0     0       0     0     0     0     0     0	0	0	0	0	Infrastructure Assets - Other	47,000	0	0	
0 0 0 0 Alrports 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	0	Footpath & Cycleways	0	o	0	
0 0 0 Sewerage 0 0 0	36,857	0	0	36,857	Parks, Gardens & Reserves	0	0	0	
	0	0	0	0	Airports	0	0	0	
0 0 0 0 Other Infrastructure 0 0 0	0	0	0	0	Sewerage	0	0	0	
	0	0	0	0	Other Infrastructure	0	o	0	

							Variance	
						Current B	idget	
	Contributi	ons		Buildings		This Year		
Grants	Reserves	Borrowing	Total		Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
			0	Residence - Humes Way	0	0	Variance	
		0	0	Residence - 13 Dunmall Drive	11,000	0	(11,000)	
			0	Caravan Park Ablutions	100,000	0	(100,000)	•
	i l		0	Community Centre Brick Paving	0	0	0	
			0	Admin. Office Refurbishment	0	0	0	
0	0	0	0	Capital Totals	111,000	0	Variance	

						Current B	udget	
	Contributi	ons		Plant & Equipment		This Year		
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$	\$	\$	
			0	Works Supervisor Vehicle	35,000	0	(35,000)	•
			0	Sundry Plant	3,200	0	(3,200)	~
				Holder Caprice 2014	63,000	0	(63,000)	
0	0	0	0	Capital Totals	101,200	0	(101,200)	

				Furniture & Equipment	-	Current B	udget	
	Contributi	ons		Total Control Control		This Year	variance	
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$	\$	\$	
				CCTV Camara	25,000	0	(25,000)	
			0	Admin Photocopier	7,000	0	(7,000)	•
			0	Council Chamber Air Conditioner	3,500	0	(3,500)	
0	0	0	0	Capital Totals	35,500	0	(10.500)	

	Contribut	ions		Roads		Current F This Year		
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$	\$	\$	
				Municipal Funded				
		[	0	Own Resources	0	0	0	

### Shire of Wandering

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY $For the \ Period \ Ended \ 31 \ \Lambda ugust \ \ 2015$

1,149,936	0 0	1,154,338	Capital Totals	1,315,235	29,569	(1,285,666)	
296,412		296,412	Roads to Recovery York Williams Road	296,412	0	0 (296,412)	▼,
522,926		522,926	Black Spot Moramockining Road	522,926	3,178	(519,748)	•
194,687		168,322	North Bannister Wandering Road	292,030		(292,030)	<b>A</b>
135,911		166,678	Regional Road Group Forurteen Milebrook Road	203,867	26,391	(177,476)	•
10: CAPITAL DISPOSALS	AND ACQUISITIONS	1		1	Ĩ	1	

						Current Bu	idget)		
Contributions				Bridges		This Year			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over		
\$ 40,000	\$	\$	\$ 40,000	Special Bridge Grant Various as per Main Roads	\$	\$ 0	\$		
40,000	0	0	40.000	Capital Totals		0	0		

						Current Bu	dget
Contributions		Footpaths & Cycleways	This Year				
Grants	Reserves	Burrowing	Total		Budget	Actual	(Under)Over
\$	\$	\$	\$		\$	\$	\$
			0	Footpath Improvement	44,000	NA SECTION AND ADDRESS OF THE PARTY OF THE P	(44,000)
0	0	0	0	Capital Totals	44,000	0	(44,000)

	400				Current Budget			
Contributions			Parks, Gardens & Reserves	This Year:				
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	

					Current Budget			
Contributions			Airports	This Year variance				
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$	\$	\$	
			0				0	
0	0	0	0	Capital Totals	0	0	0	

				Sewerage		Current B	udget
Contributions				This Year variance			
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over
\$	\$	\$	\$		\$	\$	\$
500		3000	0				0
0	0	0	0	Capital Totals	o	0	0

					Current Budget				
Contributions				Other Infrastructure	This Year				
Grants	Reserves	Borrowing	Total		Budget	Actual	(Under)Over		
s	\$	\$	\$ 0	Waste Transfer Station	\$ 3,000	\$	\$ (3,000)	•	
0	0	0	0	Capital Totals	0	o	o		

### Note 11: TRUST FUND

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

Description	Opening Balance 1-Jul-15	Amount Received	Amount Paid	Closing Balance 28-Feb-15
		\$	\$	\$
Housing Bonds	0	0	0	0
Cleaning Bonds	200	500	(500)	200
Town Planning Bonds	6,000	0		6,000
Fire Brigade Donations	3,340			3,340
	9,540	500	(500)	9,540

### Trust Bank Reconciliation 31 August 2015

Balance as per Bank Statements	\$10,240.00
Unpresented Cheque Outstanding Deposits	-\$700.00 \$0.00
Total as per Bank Statements	\$9,540.00
Balance as per GL	\$9,540.00
Total as per General Ledger	\$9,540.00
Difference	\$0.00

Finance Officer

Manager Finance & Administration

### Unpresented Cheques 31/08/2015

Lions Club of Wandering-Refund of Hall Hire Bond CHQ # 18		\$200,00
Nervana Chiropractic Deposit		\$300.00
Wandering Fair Deposit		\$200.00
	Total	\$700.00

### Outstanding Deposits 31/08/2015

Total \$0.00



### Investment Bank Reconciliation 31 August 2015

Balance as per Bank Statements

369332.39

Total as per Bank Statement

\$369,332.39

Balance as per GL

369332.39

Total As per General Leadger

369332.39

Difference

\$0.00

Finance Officer

Manager Finance & Administration



### Bank Reconciliation 31/08/2015

Balance as per Bank Statement		\$756,991,06
Add Outstanding Deposits		\$186,626.33
Less unpresented Cheques		-\$39,456.53
Total as per Bank Statement		\$904,160.86
Balance as per GL Debit Appearing in the GL		\$904,160.86
Total As per General Leadger	And the state of t	\$904,160.86
	Differences	\$0.00

Finance Officer

Manager of Finance & Administration

### Bank Reconciliation 31/08/2015

Banking from 14/08/2015 to 26/8/2015	185085:80
Banking from 29/07/2015 - Not showing on Cash	
Deposit Listing but included on Audit Trial	4.80
Banking from 27/08/2015 - 30/08/2015	319.79
Fuel error for the Month of Feburary	114.01
2/09/2014	\$60.00
11/12/2014	\$50.00
15/12/2014	\$70.00
15/12/2014	-\$17.65
19/12/2014	\$40.23
20/01/2015	-\$54.01
4/03/2015	\$82.08
9/03/2015	\$60,00
17/03/2015	\$20.00
17/03/2015	\$128.42
7/04/2015	-\$60.00
21/04/2015	\$140.00
24/06/2015	\$80.00
30/06/2015	\$5.00
6/07/2015	\$105,00
20/07/2015	\$80.00
20/07/2015	\$50.58
27/07/2015	-\$0.30
3/08/2015	\$48.74
10/08/2015	\$193.82
10/08/2015	\$20,00
Total	\$186,626.33

Bank Reconciliation 31/08/2	2015	
Super Payment PPE 17/06/2015		5871.84
Super Payment PPE 01/07/2015		5674.51
Super Payment PPE 15/07/2015		5859.78
Super Payment PPE 29/07/2015		5920.92
Super Payment PPE 12/08/2015		7378.13
Super Payment PPE 26/08/2015		6298.70
Rates refund Cheque no 13760		832.15
Electricity bill payment		47.65
Licensing Collections 31st August 2015		1572.85
·		
	Total	39456.53





Branch Name and Address Narrogin 38 Fortune Street Narrogin WA 6312

BSB

Account Number

036-170

00-0120

Account name
SHIRE OF WANDERING
TRUST ACCOUNT

Customer Number	Account Summary	
19308463 SHIRE OF WANDERING	Opening Balance	+ \$9,740.00
	Total credits	+ \$500.00
	Total debits	- \$0.00
Account enquiries 7		70
Call Westpac Telephone Banking 132 032 within Australia +61 2 9293 9270 if calling from overseas	Closing Balance	+ \$10,240.00

Details of your account		From Last Statement Dated 31 Jul 2015 to 31 Aug 20		
Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			9,740.00
28 Aug	Deposit Online 2763802 Tfr Community S Nervana Bond		300.00	10,040.00
28 Aug	Deposit Online 2765475 Tfr Community S Wand Fair Bond	,,,,,	200.00	10,240.00
31 Aug	CLOSING BALANCE			10,240.00

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.



Account name
SHIRE OF WANDERING

036-170 00-0120

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.

#### Convenience at your fingertips!

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



Branch Name and Address Narrogin 38 Fortune Street Narrogin WA 6312

BSB

Account Number

036-170

00-0091

Account name
SHIRE OF WANDERING
MUNICIPAL ACCOUNT

Customer Number	Account Summary	
19308463 SHIRE OF WANDERING	Opening Balance	+ \$224,579.40
	Total credits	+ \$729,136.65
	Total debits	- \$196,724.99
Account enquiries T		
Call Westpac Telephone Banking 132 142 within Australia	Closing Balance	+ \$756,991.06
+61 2 9293 9262 if calling from overseas	L	

Details of your account		From Last Statement Dated 31 Jul 2015 to 3		2015 to 31 Aug 2
Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			224,579.40
03 Aug	Deposit Bank Of QLD A218		314.14	224,893.54
03 Aug	Deposit Bwams Payment 42298585287407		796.39	225,689.93
03 Aug	Deposit Lee,Tara Laverne Rates A272		1,020.00	226,709.93
03 Aug	Deposit Bwams Payment 42298585287407		1,141.55	227,851.48
03 Aug	Deposit Bwams Payment 42298585287407		1,204.28	229,055.76
03 Aug	Deposit Hillside Ma Cz H A82		1,507.42	230,563.18
03 Aug	Deposit The Marterdine S Marterdine A514		1,667.29	232,230.47
03 Aug	Deposit Kalpara Grazing Shire rates A65		2,803.96	235,034.43
03 Aug	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		3,820.20	238,854.63
03 Aug	Withdrawal Westpac Merchant Fees 24215998Fee 001556	41.80		238,812.83
03 Aug	Withdrawal Westpac Merchant Fees 23253198Fee 001556	59.85		238,752.98



Account name
SHIRE OF WANDERING

Details	of your account	From Last State	ment Dated 31 Jul :	2015 to 31 Aug 20
Date	Description of transaction	Debit	Credit	Balance
03 Aug	Payment By Authority To Bwams Fee 42298585287407	180.04		238,572.94
03 Aug	Payment By Authority To Haynes Chiroprac Merch Fee005128473	6.32		238,566.62
03 Aug	Payment By Authority To Shire Of Wanderi Merchant Fee	25.00		238,541.62
04 Aug	Deposit Online 2444491 Pymt Stuart Dou Ref A374		2,544.66	241,086.28
04 Aug	Deposit Online 2710373 Pymt Neville We A282		1,288.00	242,374.28
04 Aug	Deposit Online 2756490 Pymt Kelaris Pt A348		1,020.00	243,394.28
04 Aug	Deposit Online 2871897 Pymt Kim Waiwyc Land Rates		50.00	243,444.28
04 Aug	Deposit A324 May A324 May	•••••••••••••••••••••••••••••••••••••••	1,136.98	244,581.26
04 Aug	Deposit benny rates notice	***************************************	1,179.34	245,760.60
04 Aug	Deposit Bwams Payment 42298585287407		1,335.83	247,096.43
04 Aug	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		132.00	247,228.43
05 Aug	Deposit Adamson,James Ve A166		1,054.03	248,282.46
05 Aug	Deposit Bwams Payment 42298585287407		1,488.46	249,770.92
05 Aug	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		315.60	250,086.52
05 Aug	Payment By Authority To Transport Wado20150803	53.00		250,033.52
06 Aug	Deposit Landgate Eas2 Payment Jul-2		50.00	250,083.52
06 Aug	Deposit S D Lazenby & P A347		362.37	250,445.89
06 Aug	Deposit Bwams Payment 42298585287407		888.12	251,334.01
06 Aug	Deposit Shelley Brand A502 warrick brand		924.80	252,258.81
06 Aug	Deposit Lee-Anne Boston A404		1,017.02	253,275.83
06 Aug	Payment By Authority To Transport Wado20150804	202.85		253,072.98
07 Aug	Deposit Bwams Payment 42298585287407		2,338.70	255,411.68
07 Aug	Payment By Authority To Transport Wado20150805	344.10		255,067.58
10 Aug	Deposit Online 2048007 Pvmt Evelvn Hou		40.00	255,107.58
10 Aug	Deposit Online 2181994 Pymt Shane Kell A96	***)**)*****	9,840.56	264,948.14



Account name
SHIRE OF WANDERING

036-170 00-0091

etails	of your account	From Last Stater	ment Dated 31 Jul 2	2015 to 31 Aug 201
Date	Description of transaction	Debit	Credit	Balance
10 Aug	Deposit Online 2874606 Pymt Key-Ora No T K Price & Co		9,877.78	274,825.92
10 Aug	Deposit Online 2993258 Pymt James Trev A215 Yasmeen		1,565.64	276,391.56
10 Aug	Deposit Manuela Holleis Holleis		526.34	276,917.90
10 Aug	Deposit Bwams Payment 42298585287407		785.40	277,703.30
	Deposit Peter James Brow A433		792.90	278,496.20
10 Aug	Deposit Bwams Payment 42298585287407		1,011.09	279,507.29
10 Aug	Deposit Bendigo Bank A446		1,013.50	280,520.79
10 Aug	Deposit Bwams Payment 42298585287407		1,015.92	281,536.71
10 Aug	Payment By Authority To Transport Wado20150806	53.00		281,483.71
11 Aug	Deposit Online 2123923 Pymt Anoma Supe Rates 2015/16		1,224.41	282,708.12
11 Aug	Deposit Online 2259299 Pymt Trevor Key A214		924.80	283,632.92
••••	Deposit Bank Of QLD A333		265.96	283,898.88
	Deposit Bendigo Bank L M Walsh 245		273.07	284,171.95
	Deposit McLernon, Alison A199 Mclernon		1,147.57	285,319.52
11 Aug	Deposit Bwams Payment 42298585287407		1,608.56	286,928.08
	Withdrawal Online Multi 1631433 Pymt Wbccrs.aba Creditors	103,820.46		183,107.62
12 Aug	Deposit Bwams Payment 42298585287407		839.37	183,946.99
	Deposit sr schiller A237		924.80	184,871.79
12 Aug	Deposit Brad Boyle Boyle Rates A198		925.02	185,796.81
12 Aug	Deposit Northmead pl A349		935.00	186,731.81
12 Aug	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		9,502.84	196,234.65
12 Aua	Deposit 000167		1,437.12	197,671.77
	Deposit J W Killick A254 Killick		80.00	197,751.77
,	Deposit CBA Shire Rates A387		265.96	198,017.73
•••••••	Deposit Eandn Dickerson A28		365.89	198,383.62
	Deposit Michael Miller A131 Rates	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,020.00	199,403.62
	Deposit Miller A354 rate Miller A354 rates		1,228.00	200,631.62
	Deposit Bwams Payment 42298585287407		1,781.68	202,413.30



Account name
SHIRE OF WANDERING

Details	of your account	From Last State	ment Dated 31 Jul :	2015 to 31 Aug 2015
Date	Description of transaction	Debit	Credit	Balance
13 Aug	Deposit Sac Business Che Sac Ref 369 & 140		4,620.44	207,033.74
13 Aug	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		2,671.04	209,704.78
13 Aug	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		36.00	209,740.78
13 Aug	Withdrawal Online Multi 1340112 Pymt WBC.aba Payroll	32,133.84		177,606.94
13 Aug	Withdrawal Online Multi 1351938 Pymt Wbccrs.aba Creditors	926.14		176,680.80
14 Aug	Deposit Bauxite Resource A476&487	•••••••••••••••••••••••••••••••••••••••	13.60	176,694.40
14 Aug	Deposit Lynda Anderson A386Rates		133.10	176,827.50
14 Aug	Deposit Bwams Payment 42298585287407	***************************************	718.33	177,545.83
14 Aug	Deposit De Lacy A378		1,016.93	178,562.76
14 Aug	Merchant Settlement 0910001 Shire Of Wandering 0001 Wandering		900.01	179,462.77
14 Aug	Deposit 000441		50.00	179,512.77
17 Aug	Deposit Katherine Price A376 Irandkaprice	***************************************	265.96	179,778.73
17 Aug	Deposit B and L Rose A385		265.96	180,044.69
17 Aug	Deposit Lorraine Hall A395 L Hall		266.26	180,310.95
***************************************	Deposit Bwams Payment 42298585287407		798.15	181,109.10
17 Aug	Deposit Adcu A389		925.00	182,034.10
17 Aug	Deposit Anderson,Michael A238 Anderson Rate		933.14	182,967.24
17 Aug	Deposit Erl Steer Shire Rates		941.18	183,908.42
	Deposit Bendigo Bank D A Morris	***************************************	950.00	184,858.42
17 Aug	Deposit Angela Presser Rates Presser A213	***************************************	1,099.94	185,958.36
17 Aug	Deposit a271 Schouten Rates a271	***************************************	1,252.18	187,210.54
17 Aug	Deposit Wandering Farm A225		1,650.31	188,860.85
17 Aug	Deposit Bwams Payment 42298585287407	***************************************	1,816.52	190,677.37
17 Aug	Deposit Bwams Payment 42298585287407		1,921.34	192,598.71
17 Aug	Deposit Dr & Ec Parsons A512 Parsons		2,041.92	194,640.63
17 Aug	Deposit D Cornish Assess 496		5,105.98	199,746.61
17 Aug	Deposit Lm & Vp Sewell Ass 139/ 368. Lm.V		6,528.67	206,275.28



Account name
SHIRE OF WANDERING

Details	of your account	From Last Statement Dated 31 Jul 2015 to 31 A		
Date	Description of transaction	Debit	Credit	Balance
17 Aug	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		7,608.86	213,884.14
17 Aug	Payment By Authority To Transport Wado20150813	36.00		213,848.14
18 Aug	Deposit Online 2362489 Pymt Josephine assess a211Cloughg	,,,,,	924.80	214,772.94
18 Aug	Deposit Online 2548357 Pymt Graeme Ker Kerr/A146		2,952.14	217,725.08
18 Aug	Deposit Steelos Inv 4186		90.00	217,815.08
18 Aug	Deposit Shire of Wanderi Inv4211		160.00	217,975.08
18 Aug	Deposit Michelle Verdon A262 Lightfoot		693.60	218,668.68
18 Aug	Deposit Shire of Wanderi A126		1,006.45	219,675.13
18 Aug	Deposit Bwams Payment 42298585287407		1,277.90	220,953.03
	Deposit Lee-Ann Muller L Muller rates A20		1,279.87	222,232.90
8 Aug	Deposit Ratesa419 Ratesa419		1,427.76	223,660.66
8 Aug	Deposit Dr & Ec Parsons A511 Parsons		1,570.93	225,231.59
	Deposit Dr & Ec Parsons A484 Parsons		1,629.14	226,860.73
	Deposit A135 shire rates		2,044.59	228,905.32
8 Aug	Deposit Dr & Ec Parsons A158 Parsons		2,597.58	231,502.90
18 Aug	Deposit Limehill Pty Lyd A 101		2,872.76	234,375.66
8 Aug	Deposit Government Of WA EFT180815-01		58,258.50	292,634.16
18 Aug	Deposit Joneslanglasalle Payment # 01029942		2,619.60	295,253.76
18 Aug	Deposit Department Hous Ip00801397-2455682		2,571.43	297,825.19
18 Aug	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		3,103.56	300,928.75
18 Aug	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		612.05	301,540.80
18 Aug	Withdrawal Online 1779258 Pymt Wbccrs.aba Creditors	1,656.00		299,884.80
19 Aug	Deposit Online 2058161 Pymt Bernadette A439		543.60	300,428.40
	Deposit Online 2082847 Pymt Stephen Do Ref No A182		1,007.28	301,435.68
19 Aug			2,782.80	304,218.48



Account name
SHIRE OF WANDERING

Details of your account From Last Statement Dated 31 Jul 2015 to 31 Aug 20				
Date	Description of transaction	Debit	Credit	Balance
19 Aug	Deposit Narrogin WA		73,458.37	377,676.85
19 Aug	Deposit Joyce E. Darker Rates - A335		127.50	377,804.35
19 Aug	Deposit Advertising 4178 Advertising 4178		200.00	378,004.35
19 Aug	Deposit Knight WA A392		265.96	378,270.31
19 Aug	Deposit Bendigo Bank A208		807.44	379,077.75
19 Aug	Deposit Leanne Pronk A259		942.94	380,020.69
19 Aug	Deposit scot rates		1,316.84	381,337.53
19 Aug	Deposit Bwams Payment 42298585287407		1,372.53	382,710.06
19 Aug	Deposit Bendigo Bank A102		1,491.55	384,201.61
19 Aug	Deposit R & J Hardie Rates		3,693.02	387,894.63
19 Aug	Deposit Dept Of Infra Rtr 08/15		60,000.00	447,894.63
19 Aug	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		2,348.70	450,243.33
19 Aug	Merchant Settlement 0960002 Shire Of Wandering 0002 Wandering		60.00	450,303.33
19 Aug	Withdrawal/Cheque 013844	437.65		449,865.68
20 Aug	Deposit Online 2528760 Pymt Hadleigh N A479 Hadleigh Nom		1,089.36	450,955.04
20 Aug	Deposit General Cheque A Williams Crc 4205		30,00	450,985.04
	Deposit James Watterson A431	************************************	222,49	451,207.53
	Deposit Bendigo Bank A220	•••••	264.40	451,471.93
20 Aug	Deposit Bendigo Bank A220	***************************************	264.40	451,736.33
	Deposit Shaun Brand A286 Rates A286	***************************************	360,50	452,096.83
20 Aug	Deposit Adam Brown A220	***************************************	528.80	452,625.63
20 Aug	Deposit Ben Boekholt A195		924.80	453,550.43
20 Aug	Deposit Boddy Rates A400		924.80	454,475.23
20 Aug	Deposit Timbarra Trading A258		942.94	455,418.17
20 Aug	Deposit Kirwan Mcnamara A457		957.06	456,375.23
20 Aug	Deposit Bendigo Bank A1 - K & L Barge	***************************************	963.40	457,338.63
	Deposit Timbarra Trading A260	•••••••••••••••••••••••••••••••••••••••	964.11	458,302.74
20 Aug	Deposit Naibilli Farming A56		1,020.00	459,322.74
20 Aug	Deposit Bendigo Bank A219	•••••••••••••••••••••••••••••••••••••••	1,031.14	460,353.88
20 Aug	Deposit Bendigo Bank Damhuis - 221	••••••••••••••••••••••••••	1,041.73	461,395.61



Account name
SHIRE OF WANDERING

Details of your account		From Last Statement Dated 31 Jul 2015 to 31 Aug 2		
Date	Description of transaction	Debit	Credit	Balance
20 Aug	Deposit Shelley Brand A192 warrick		1,172.65	462,568.26
20 Aug	Deposit King A24		1,180.04	463,748.30
20 Aug	Deposit Glenn Carstairs Ass A298		1,372.30	465,120.60
20 Aug	Deposit Gfg Properties A147		1,428.04	466,548.64
20 Aug	Deposit Timbarra Trading A136		1,798.48	468,347.12
•••••	Deposit Bill Stevens A485		1,824.94	470,172.06
20 Aug	Deposit Timbarra Trading A137		1,835.53	472,007.59
20 Aug	Deposit Bwams Payment 42298585287407	***************************************	2,107.39	474,114.98
*************	Deposit Bank Of QLD A95		2,428.23	476,543.21
20 Aug	Deposit The Bostock Farm A42		3,534.26	480,077.47
20 Aug	Deposit Felspar Pty. Ltd A74A358A75Felspar		8,935.81	489,013.28
20 Aug	Deposit Naibilli Farming A492		9,487.76	498,501.04
20 Aug	Deposit Timbarra Trading A336		13,324.46	511,825.50
20 Aug	Deposit L R Watts & Co 2 A162		14,007.13	525,832.63
20 Aug	Merchant Settlement 0970001 Shire Of Wandering 0001 Wandering		3,468.43	529,301.06
20 Aug	Payment By Authority To Transport Wado20150818	5,948.65		523,352.41
21 Aug	Deposit Online 2031820 Pymt Evelyn Hou		20.00	523,372.41
21 Aug	Deposit Online 2279383 Pymt Mooterdine Mooterdine Transp		200.00	523,572.4
21 Aug	Deposit Online 2457075 Pymt Hotham Rid Rate inst A7		200.00	523,772.4
21 Aug	Deposit Online 2558739 Pymt Georgina B Betts A223		925.30	524,697.7
21 Aug	Deposit Online 2563829 Pymt Graeme Ker Kerr/A279		8,577.54	533,275.2
21 Aug	Deposit Online 2766244 Pymt Ross Jones A234		926.18	534,201.43
21 Aug	Deposit Online 2923262 Pymt Koetong Pt A143		1,523.30	535,724.73
21 Aug	Deposit Rg & Jl Hardie inv 4181	***************************************	36.00	535,760.73
21 Aug	Deposit Lucy Mutimer A420		220.19	535,980.9
21 Aug	Deposit rate inst A7 rate inst A7		230.00	536,210.92
21 Aug	Deposit Lythe,Caroline S A236		265.96	536,476.88



Account name
SHIRE OF WANDERING

Details of your account From Last Statement Dated 31 Jul 2015 to 31 Au			2015 to 31 Aug :	
Date	Description of transaction	Debit	Credit	Balance
21 Aug	Deposit Laura De Marchi A382		266.16	536,743.04
21 Aug	Deposit spandau A384		266.16	537,009.20
21 Aug	Deposit spandau A396		266.16	537,275.30
21 Aug	Deposit Searay Electrics Inv 4196		320.00	537,595.3
21 Aug	Deposit Lythe,Caroline S A183	***************************************	323.14	537,918.50
21 Aug	Deposit spandau A467		339.59	538,258.09
21 Aug	Deposit Haynes,Candice M inv 4221	***************************************	415.00	538,673.09
	Deposit rate inst A306 Rate inst A306	***************************************	450.00	539,123.09
21 Aug	Deposit Department Of Tr Payment:46199		539.14	539,662.23
21 Aug	Deposit Allonville Pl A244	***************************************	924.80	540,587.03
21 Aug	Deposit At and K Clarke A229		924.80	541,511.83
21 Aug	Deposit Natalie Adams A44	***************************************	924.80	542,436.63
21 Aug	Deposit Trina Ireland lot17727		924.80	543,361.43
21 Aug	Deposit Allonville PI A243		928.83	544,290.26
21 Aug	Deposit Paul Ross Anthon assessment num		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
***************************************	A25		998.72	545,288.98
	Deposit Premium Grai Premium A278		1,047.02	546,336.00
	Deposit Hanson A100 A100 Hanson Rates		1,660.89	547,996.89
	Deposit Bwams Payment 42298585287407	••••••	1,900.53	549,897.42
************	Deposit Em & Rg Egerton- Ass # 156	************************	3,592.47	553,489.89
21 Aug	Deposit Rural Bank A159		4,539.74	558,029.63
21 Aug	Deposit Dr & Df Egerton- A489	********	8,492.86	566,522.49
21 Aug	Deposit Rural Bank A60	***************************************	8,645.22	575,167.71
21 Aug	Deposit Rural Bank A475		13,816.62	588,984.33
21 Aug	Merchant Settlement 0910001 Shire Of			
	Wandering 0001 Wandering		5,390.63	594,374.96
21 Aug	Payment By Authority To Transport Wado20150819	915.25		593,459.71
24 Aug	Deposit Online 2502879 Pymt Mark Flint Wandering rates 1		521.69	593,981.40
4 Aug	Deposit Online 2541864 Pymt Kseniya Ma Ass 304 Maiko.Mozg		1 261 38	595,242.78
4 Aug	Deposit Online 2555878 Pymt Patricia L S.A. Lester-A391	•••••••••••••••••••••••••••••••••••••••	924.80	596,167.58



Account name
SHIRE OF WANDERING

	From Last Staten	From Last Statement Dated 31 Jul 2015 to 31 Aug	
	Debit	Credit	Balance
		90.00	596,257.58
	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	200.00	596,457.58
24 Aug Deposit Inv 4184 Mayencl Inv 4184 May	yenclan	200.00	596,657.58
24 Aug Deposit Jeff Aldridge land rates A434		222.30	596,879.88
24 Aug Deposit Colin Smith A422 Smith	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	222.49	597,102.37
24 Aug Deposit Sinclair,Callum A267 1st Install		265.96	597,368.33
24 Aug Deposit Stripe,Kim Patri A377	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	265.96	597,634.29
24 Aug Deposit Browne debtor 61 Sow		266.00	597,900.29
24 Aug Deposit Linda Coates Davey A461		304.33	598,204.62
24 Aug Deposit Matthew Grenfell A465		307.59	598,512.21
24 Aug Deposit Ralph Chapman A222 Chapma	an Ralph	320.00	598,832.21
24 Aug Deposit Bank Of QLD A405		363.70	599,195.91
24 Aug Deposit G D Lockwood & J A249	omment	462.40	599,658.31
24 Aug Deposit Wildy,Geoffrey D Ref A425	(1)	770.00	600,428.31
24 Aug Deposit Bendigo Bank A92 Pa,Jf Horar	1	770.68	601,198.99
24 Aug Deposit The Watts Farmin A367		839.80	602,038.79
24 Aug Deposit Chesvale A48 Shire of Wande		924.80	602,963.59
24 Aug Deposit The Watts Farmin A410		924.80	603,888.39
24 Aug Deposit Bwams Payment 42298585287	7407	939.18	604,827.57
24 Aug Deposit Bwams Payment 42298585287	7407	939.46	605,767.03
24 Aug Deposit D J Young A456		942.94	606,709.97
24 Aug Deposit P K Spiegel Wandering Rates		1,020.14	607,730.11
24 Aug Deposit The Watts Farmin A411		1,152.86	608,882.97
24 Aug Deposit justin hodges A26		1,224.41	610,107.38
24 Aug Deposit Bwams Payment 42298585287	7407	1,502.62	611,610.00
24 Aug Deposit Rural Bank A407	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,586.80	613,196.80
24 Aug Deposit Coranning Pty Lt No A67		2,203.28	615,400.08
24 Aug Deposit The Watts Farmin A78	•	3,436.09	618,836.17
24 Aug Deposit Bradley Hardie Rate A89		3,640.10	622,476.27
24 Aug Deposit Bannistersprings A360		3,973.50	626,449.77
24 Aug Deposit The Watts Farmin A493		5,672.23	632,122.00
24 Aug Deposit The Watts Farmin A359		6,931.72	639,053.72



Account name
SHIRE OF WANDERING

Details of your account		From Last State	ement Dated 31 Jul.	2015 to 31 Aug 2
Date	Description of transaction	Debit	Credit	Balance
24 Aug	Deposit Wogolin Spring A480		8,820.97	647,874.69
24 Aug	Deposit Bannistersprings A169		25,411.39	673,286.08
24 Aug	Deposit South32 Worsley A70015000950592016		174.78	673,460.86
24 Aug	Merchant Settlement 0940001 Shire Of Wandering 0001 Wandering		5,636.93	679,097.79
24 Aug	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		1,309.95	680,407.74
24 Aug	Deposit 000058	***************************************	919.80	681,327.54
24 Aug	Withdrawal Online 1748876 Pymt Wbccrs.aba Creditors	10,977.00		670,350.54
25 Aug	Deposit Online 2126008 Pymt Kseniya Ma Ass414Majko,Mozgov	,	78.00	670,428.54
25 Aug	Deposit Online 2148441 Pymt Susan Greg Ass.A436		222.30	670,650.84
25 Aug	Deposit Online 2353419 Pymt Siak Tan A217-Ch Tan		1,031.14	671,681.98
25 Aug	Deposit Online 2680879 Pymt Kseniya Ma		***************************************	
	Ass414 Majko,Mozgo	*******	770.00	672,451.98
********	Deposit Bendigo Bank inv 4204		45.00	672,496.98
	Deposit Bendigo Bank Inv 4191		200.00	672,696.98
25 Aug	Deposit Bank Of QLD A12	*********************	250.00	672,946.98
25 Aug	Deposit Michael Ellis A381	**************************	265.96	673,212.94
25 Aug	Deposit Strathan Pty Ltd A340		839.80	674,052.74
25 Aug	Deposit Bwams Payment 42298585287407		1,023.53	675,076.27
25 Aug	Deposit Aldengga Roses P A43	,,,,	1,320.44	676,396.71
25 Aug	Deposit Halfway Hous A10 - Threeways		2,859.29	679,256.00
25 Aug	Deposit Main Roads Weste 2023339		47 600 00	726,856.00
	Merchant Settlement 0950001 Shire Of Wandering 0001 Wandering		50.00	726,906.00
-	Merchant Settlement 0950002 Shire Of Wandering 0002 Wandering		7 10	726,913.10
	Payment By Authority To Cc Payment Cc0005336810000001	4 200 07		725,532.23
26 Aug	Deposit Coxon Wand Times Inv 4213 Subs			725,568.23



Account name
SHIRE OF WANDERING

Details	of your account	From Last State	ment Dated 31 Jul 2	2015 to 31 Aug 20
Date	Description of transaction	Debit	Credit	Balance
26 Aug	Deposit CBA A478		487.08	726,055.31
26 Aug	Deposit Clinton Brand A401		924.80	726,980.11
26 Aug	Deposit Bwams Payment 42298585287407		1,570.12	728,550.23
26 Aug	Merchant Settlement 0960001 Shire Of Wandering 0001 Wandering		1,291.26	729,841.49
26 Aug	Payment By Authority To Transport Wado20150824	2,199.90		727,641.59
27 Aug	Deposit Rural Bank Inv 4200		11.00	727,652.59
27 Aug	Deposit J W Killick A254 Killick	***************************************	80.00	727,732.59
27 Aug	Deposit Mrs Julie Anne G A447		193.80	727,926.39
27 Aug	Deposit A428 Wandering Shire		223.55	728,149.94
27 Aug	Deposit Bwams Payment 42298585287407		949.02	729,098.96
***************************************	Deposit S Brand A334 Sow	*******************************	1,020.00	730,118.96
27 Aug	Deposit Australia Post Lip150826560225		1,673.81	731,792.77
	Deposit Main Roads Weste 2023471		38,477.56	770,270.33
27 Aug	Merchant Settlement 0970002 Shire Of Wandering 0002 Wandering		24.70	770,295.03
27 Aug	Withdrawal Online Multi 1493700 Pymt WBC.aba Payroll	27,619.68		742,675.35
27 Aug	Payment By Authority To Transport Wado20150820	90.25		742,585.10
28 Aug	Deposit Online 2319293 Pymt Shane Kell Inv 4224		20.00	742,605.10
28 Aug	Deposit Lynda Anderson A386Rates	***,:**************************	53.18	742,658.28
28 Aug	Deposit A224 Shire Rates Avon91		265.96	742,924.24
28 Aug	Deposit A233 Shire rates	***************************************	272.09	743,196.33
28 Aug	Deposit Bwams Payment 42298585287407		980.53	744,176.86
28 Aug	Merchant Settlement 0910001 Shire Of		25.00	744,201.86
28 Aug	Withdrawal Mobile Multi 1204818 Pymt Wbccrs.aba Creditors	454.48		743,747.38
28 Aug	Withdrawal Online 1763801 Tfr Community S Nervana Bond	300.00		743,447.38
28 Aug	Withdrawal Online 1765474 Tfr Community S Wand Fair Bond	200.00		743,247.38



Account name
SHIRE OF WANDERING

036-170 00-0091

Details	of your account	From Last State	ment Dated 31 Jul 2	2015 to 31 Aug 2
Date	Description of transaction	Debit	Credit	Balance
31 Aug	Interest Paid		33.33	743,280.71
31 Aug	Deposit Online 2585636 Pymt Eula Bille A441		50.00	743,330.71
31 Aug	Deposit Peel-Harvey Cc Phcc Inv4172		70.00	743,400.71
31 Aug	Deposit brad cook rates		848.72	744,249.43
31 Aug	Deposit Jg Gc Matthews A106	***************************************	924.80	745,174.23
31 Aug	Deposit Joseph Townsend A337	***************************************	924.80	746,099.03
31 Aug	Deposit Bwams Payment 42298585287407		975.54	747,074.57
31 Aug	Deposit Bwams Payment 42298585287407		991.74	748,066.31
31 Aug	Deposit Gh & Jl Parsons A510		4,189.88	752,256.19
31 Aug	Deposit Gh & Jl Parsons A509 508		4,692.44	756,948.63
31 Aug	Deposit Rural Bank Ref A175	***************************************	5,132.44	762,081.07
31 Aug	Merchant Settlement 0940002 Shire Of Wandering 0002 Wandering		1,572.85	763,653.92
31 Aug	Withdrawal Online Multi 1634145 Pymt Wbccrs.aba Creditors	6,638.16		757,015.76
31 Aug	Payment By Authority To Transport Wado20150827	24.70		756,991.06
31 Aug	CLOSING BALANCE	•••••••••••••••••••••••••••••••••••••••		756,991.06

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.

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Statement No. 704 Page 12 of 12



## Account activity

Changes to daily limits and security in Westpac live.

Learn more

Investment Account 036-167 214822

Account actions

See full account details
View & download statements
Manage account settings

Transfer from

\$368,909.41

Transactions				Open search
Date ♥	Description	Debit	Credit	Balance 1
31 Jul 2015	INTEREST PAID		\$431.57	\$368,909.41
30 Jun 2015	INTEREST PAID		\$533,29	\$368,477.84
9 Jun 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1396661 FNDS TER FUND TRE 09-JUN	-\$150,000.00		\$367,944.55
29 May 2015	INTEREST PAID		\$504.62	\$517,944.55
20 May 2015	DEPOSIT - INTERNET ONLINE BANKING 2915885 FNDS TFR MUNI TO INVESTMENT 20-MAY		\$150,000.00	\$517,439,93
30 Apr 2015	INTEREST PAID		\$512,69	\$367,439.93
31 Mar 2015	INTEREST PAID	er ander gant in general Marchine March Temper of the	\$573.11	\$366,927.24
27 Feb 2015	INTEREST PAID		\$577.23	\$366,354.13
2 Feb 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1421616 FNDS TER TRE 02-FEB	-\$32,000.00		\$365,776.90
30 Jan 2015	INTEREST PAID	e para per l'actionne de l'actionne de la commencial de la commencial de la commencial de l'actionne de la commencial de	\$810.02	\$397,776.90
21 Jan 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1275450 FNDS TER FUND TRE 21-JAN	-\$50,000.00		\$396,966.88
14 Jan 2015	WITHDRAWAL - INTERNET ONLINE BANKING 1615388 FNDS TFR FUND TRF 14-JAN	-\$80,000.00		\$446,966.88
31 Dec 2014	INTEREST PAID	77-1 44-1 4-14-14-14-14-14-14-14-14-14-14-14-14-14	\$1,205.66	\$526,966.88
18 Dec 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1766235 FNDS TFR FUND TRF 18-DEC	-\$50,000.00		\$525,761.22
16 Dec 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1081159 FNDS TFR FUND TRF 16-DEC	-\$100,000.00		\$575,761.22
11 Dec 2014	MTHDRAWAL - INTERNET ONLINE BANKING 1063177 FNDS TER FUND TRF 11-DEC	-\$50,000.00		\$675,761.22
28 Nov 2014	INTEREST PAID		\$1,397.84	\$725,761.22
25 Nov 2014	WITHDRAWAL - INTERNET ONLINE BANKING 1730192 FNDS TFR TRANSFER FUND MUNI 25-NOV	-\$50,000.00		\$724,363.38

MTHDRAWAL - INTERNET ONLINE BANKING 1285350 FNDS TER FUND TRANSFER 13-NOV  INTEREST PAID  MTHDRAWAL - INTERNET ONLINE BANKING 1880199 FNDS TER FUND TRE 17-OCT  WITHDRAWAL - INTERNET ONLINE BANKING 1999497 FNDS TER FUND TRE 30-SEP	\$88,000.00 -\$100,000.00 -\$110,000.00	\$1,810.51	\$774,363.38 \$862,363.38 \$860,552.87
MTHDRAWAL - INTERNET ONLINE BANKING 1880199 FNDS TER FUND TRE 17-OCT WITHDRAWAL - INTERNET ONLINE BANKING 1999497 FNDS		\$1,810.51	\$860,552.87
TFR FUND TRF 17-OCT  WITHDRAWAL - INTERNET ONLINE BANKING 1999497 FNDS		erio, to persona a situation of the part and personal standards and the second standards are second standards as the second standard standards are second standards as the second standard standard standards are second standards as the second standard standa	
	-\$110,000.00	های پیرونستم فسترهستان استان محمول فضاحتان که او هیاباهتان که اراقای	The second se
AND THE REAL PROPERTY OF THE P			\$960,552.87
INTEREST PAID		\$2,095.08	\$1,070,552.87
DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TFR FUND TRF 09-SEP		\$150,000.00	\$1,068,457.79
INTEREST PAID	with A. A. Thirds and references included	\$1,153.87	\$918,457,79
DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TFR FUND TRF 21-AUG		\$500,000.00	\$917,303.92
WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS TFR FUND TRF 14-AUG	-\$230,000.00	THE STATE OF THE STATE STATE OF THE STATE OF	\$417,303,92
DEPOSIT - INTERNET ONLINE BANKING 2057609 FNDS TFR FUND TRF 07-AUG	r anna mar e e e e e e e e e e e e e e e e e e e	\$200,000.00	\$647,303.92
INTEREST PAID	n mangan samundan mendan basah mengan pengan sa	\$897.16	\$447,303.92
AUDIT CERTIFICATE FEE ECSRX858	-\$50,00	- Transmission of the Control of the	\$446,406.76
	DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TFR FUND TRF 09-SEP  INTEREST PAID  DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TFR FUND TRF 21-AUG  WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS TFR FUND TRF 14-AUG  DEPOSIT - INTERNET ONLINE BANKING 2057609 FNDS TFR FUND TRF 07-AUG	DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TFR FUND TRF 09-SEP  INTEREST PAID  DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TFR FUND TRF 21-AUG  WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS	DEPOSIT - INTERNET ONLINE BANKING 2089874 FNDS TFR FUND TRF 09-SEP  INTEREST PAID  \$1,153.87  DEPOSIT - INTERNET ONLINE BANKING 2330197 FNDS TFR FUND TRF 21-AUG  WITHDRAWAL - INTERNET ONLINE BANKING 1715048 FNDS TFR FUND TRF 14-AUG  DEPOSIT - INTERNET ONLINE BANKING 2057609 FNDS TFR FUND TRF 07-AUG  INTEREST PAID  \$897.16  AUDIT CERTIFICATE FEE ECSRX858

#### Things you should know

1 Running balance means the balance in your account, based on the deposits and withdrawals we've recorded on your account at a particular point in time.

### **Shire of Wandering**

#### Payment Listing for the period ending 31 August 2015

Chq/EFT No	Date	Description	Amount
		Municipal Bank Account	
EFT1745	06/08/2015	Great Southern Fuels	15,548.50
		Unleaded Petrol 91 UNMK 11000L @ 1.2170	
		Drums of Bitumen Emulsion	
EFT1746	06/08/2015	Shire of Wagin	726.90
		Recoup of EHO costs to June 2015	1,236.50
EFT1747	06/08/2015	Best Office Systems  CPC Black Copy Unit - 7212 units @ \$1.3922, CPC Colour Copy Unit - 3513 units	1,230.50
		@ 16.7063, GST	
		CPC Black Copy Unit - 4017 units @ 2.3625c, CPC Colour Copy Unit - 1923 units @ 23.625c, GST	
EFT1748	06/08/2015	Boddington Hardware & Newsagency	326.80
		1 x pair of fence strainers & 4 x packets of gripples - RRG Fourteen Mile Brook Road	
EFT1749	06/08/2015	Landgate	5,036.55
		GRV General Revaluations - Country Towns Region - 2014/2015	
EFT1750	06/08/2015	WALGA	861.85
		Intention to Levy Differential General Rates Advertisement	
EFT1 <b>751</b>	06/08/2015	Australia Post	282.00
		Supply of 10 Telstra Pre-paid cards \$30	
EFT1752	06/08/2015	Avon Waste	3,628.62
		74 x Domestic Rubbish x 5 Weeks	
		Transport of Domestic Waste to Perthwaste	
		74 x Recycling Services	
		Additional Recycle Service - A201	
		Bulk Recycling - June 2015 Clearing Transfer Station Bins - June 2015	
		Transport of Transfer Station Waste to Perth Waste	
	00/00/0045	·	1,765.28
EFT1753	06/08/2015	Landmark Operations Ltd 0003MNT - 20 Ltr Containers of Garlon for Suckers/20Ltr Containers of Roundup	·
EFT1754	06/08/2015	Road Signs Australia	484.00
		Blackspot Funding - Various new signage - Curved Arrow/Crest/Lateral Shift	2 224 52
EFT1755	06/08/2015	The Workwear Group	2,264.50
		Various Uniform Items for Administration Staff including CRC	
EFT1756	06/08/2015	Shire of Kalamunda	1,544.65
		Building Services Provided by Andrew - Includes Site Inspections/Building Permits for the months November to June 2015	
EFT1757	06/08/2015	Local Government Supervisors Association of WA	38.50
L. 11107	00,00,20	Annual Membership 2015-2016 - Rod Evenis	
EFT1758	06/08/2015	H & I Pubs Pty Ltd T/as Wandering Tavern	151.60
		Supply of Milk Amenities for Shire and CRC for the months May & June plus 1 x	
		Carlton Dry - members refreshments	740.07
EFT1759	06/08/2015	BOC Limited	719.97
		Container Service Charges - Oxygen G Size, Dissolved Acetylene G Size & Oxygen Medical C Size	
EFT1760	06/08/2015	Quick Corporate Australia	2,332.69
		Supply of new paper folding machine 8305	
		Supply of various amentities for public toilets, Watts St & Pumphreys Bridge	
		Supply of various amenities for Depot	•
		Supply of amenities and stationary for Administration	

EETA76A	06/00/2045	Westwee Division	
EFT1761	06/08/2015	WesTrac Pty Ltd Fuel Line Repairs for 120M Grader plus Travelling costs	2,045.91
EFT1762	06/08/2015	Advertiser Print	1,027.00
,	30.00.2010	Supply of Printed Rate Notices x 1500 Supply of Printed Shire of Wandering Order Books Supply of Printed 1500 DL Envelopes	1,027.00
EFT1763	06/08/2015	IT Vision Australia Pty Ltd	17,678.10
		Annual Licence Fees - Synergysoft, Excel Integration & Admittance for one attendee to National Conference 2015/2016	17,070.10
EFT1764	06/08/2015	OCLC (UK) Ltd Amlib Annual Maintenance 15/08/2015 to 14/08/2016	1,317.18
EFT1765	06/08/2015	Local Government Managers Australia 2015-2016 Council Corporate Membership Subscription	2,613.00
EFT1766	06/08/2015	Boddington Tyre Service  Repair Tyre and Supply and fit new tube for Fuel Trailer	135.00
EFT1767	06/08/2015	Mcleods Barristers & Solicitors  M. Conway - 99 Echidna Close - Unlawful Structures - Preparation for Court	3,978.75
EFT1768	06/08/2015	Hearing, Correspondence in respect to matter for Narrogin Court Hearing WA Fire Appliance	1,261.35
FFT4700	0010010045	Carry out service, includes hose reel parts, filters & oil - Fire Truck PF2	
EFT1769	06/08/2015	Pingelly Trading Co (Newsagency)  Purchase of West Australian/Narrogin Observer for the month of June 2015	267.80
EFT1770	06/08/2015	Stewart & Heaton Clothing Co. Pty Ltd Supply of 18 x Wildfire Helmets White - Fire Uniforms	3,076.92
EFT1771	06/08/2015	Boral Construction Materials  2 x Bags of Pre-mix patching Asphalt 1000kg Bag	990.00
EFT1772	06/08/2015	Boddington News Boddington News edition 533 & 535	18.00
EFT1773	06/08/2015	Total Farming Services  Various Items for Spray Unit	160.54
EFT1774	06/08/2015	Boddington Medical Centre	165.00
		Pre-employment Medical - Helen Mark	
EFT1775	06/08/2015	WA Contract Ranger Services	958.37
		Weekly Ranger Services - Ongoing Purchase Order 10214 - Services performed 1st & 9th July 2015 Weekly Ranger Services - Ongoing Purchase Order 10214 - Services performed	
EFT1776	06/08/2015	15th & 23rd July 2015	
LI**1770	00/00/2013	Perthwaste Green Recycling Commercial Waste Disposal for June 2015	800.05
EFT1777	06/08/2015	Main Roads Western Australia	22,000.00
		Waterway Assessment & Design for sizing and replacement of structure over Biberkine Brook	
EFT1778	06/08/2015	Fuji Xerox	167.08
EET4770	00/00/2045	Printing - Colour @ .085 cents & Black & White @ .0085 cents - CRC	
EFT1779	06/08/2015	RSA Works  Road Safety Audit on Moramockining Road SLK 4,000 to SLK 9,000	1,996.50
EFT1780	06/08/2015	Allwest Plant Hire  Dry Hire of Amman AP240 Roller for Roadworks Across the Shire 22/06/2015 to 30/06/2015 - 9 Day Fortnight - General Road Maintenance Grading	1,540.00
EFT1781	06/08/2015	Ben Bamess Brick Paving	3,850.00
		Brick Paving around pool at 13 Dunmall Drive	
EFT1782	06/08/2015	Fast Finishing Services  Hard Case Binding A4 Sheets of Council Minutes - Maroon Cover with spine/gold	825.00
EFT1783	13/08/2015	lettering on spine/rounded backing  Monica Beth Treasure	344.34
		Reimbursement of items from Cleverpatch - Fathers day & christmas craft	
		Coles - Kids Afternoon Sports & Spotlight for Toy Library items	

EFT1784	13/08/2015	Stripey's Services Cleaning of Public Toilets x 10 days fixed rate - 30/07/2015 to 12/08/2015	350.00
EFT1785	13/08/2015	Helen Mark  Reimbursement of Costs in relation to obtaining Police Clearance - Helen Mark	61.80
EFT1786	13/08/2015	Impact Communications 2015 Partnership & Sustainability Forum Conference - Monica Treasure Tuesday, 25th August 2015	170.00
EFT1787	18/08/2015	Rob Curtis  Managing Waste Transfer Station 26th/27th July - 18 hours & 2nd/3rd August - 18 hours	1,656.00
EFT1788	24/08/2015	Australian Taxation Office July 2015 BAS Return	10,977.00
EFT1789	27/08/2015	Stripey's Services Cleaning of Public Toilets x 10 days fixed rate 13/08/2015 to 26/08/2015	350.00
EFT1790	27/08/2015	John & Leisa Turton Reimbursement for 2015 Fox Hunt Expenses	104.48
EFT1791	31/08/2015	Monica Beth Treasure  Accommodation & Parking for CRC Conference - Regional Development  Reimbursement of Purchases from Woolworths & Officeworks for the Fathers Day  Craft	336.26
EFT1792	31/08/2015	Jiriki Management  Contract Financial Services Monday 3rd August to Friday 14th August 2015 - Including Travel from Booragoon to Wandering @ \$0.75 cents per km x 492 kms	6,301.90
13844	14/08/2015	Shire of Wandering - Petty Cash Bulk Postage - Shire Rates Notices/Money Orders for Shire Banking Postage to WAPL/Bulk unaddressed mail/Reimbursement to Monica for Battlezone event/various postage/replacement mobile battery - CRC	437.65
DD1761.1	12/08/2015	WA SUPER PLAN Payroll deductions	5,638.95
DD1761.2	12/08/2015	I & T Brown Family Super Fund Superannuation contributions	575.17
DD1761.3	12/08/2015	Hostplus Superannuation contributions	190.46
DD1761.4	12/08/2015	Superwrap Personal Super Plan (annette Hardie) Superannuation contributions	122.79
DD1761.5	12/08/2015	Rod Evenis Superannuation Fund Pty Ltd Payroll deductions	675.35
DD1761.6	12/08/2015	Hesta Superannuation contributions	175.41
DD1771.1	26/08/2015	WA SUPER PLAN Payroll deductions	4,709.20
DD1771.2	26/08/2015	I & T Brown Family Super Fund Superannuation contributions	472.65
DD1771.3	26/08/2015	Hostplus Superannuation contributions	190.46
DD1771.4	26/08/2015	Superwrap Personal Super Plan (annette Hardie) Superannuation contributions	95.61
DD1771.5	26/08/2015	Rod Evenis Superannuation Fund Pty Ltd Payroll deductions	772.68
DD1771.6	26/08/2015	Hesta Superannuation contributions	58.10

		Credit Card	
DD1780.2	18/08/2015	Westpac Credit Card Smart Reader Cleaning Cards for Fuel Depot Card Reader	119.64
DD1780.3	06/08/2015	Westpac Credit Card Windsor Lodge Accommodation - Local Government Week - Amanda O'Halloran	874.69
DD1780.4	05/08/2015	Westpac Credit Card  Spotless Facility Services - Coffee - Local Government Week - Bruce/Amanda & Brendan	12.60
DD1780.5	08/08/2015	Westpac Credit Card Fuel CEO Vehicle - Local Government Week	58.44
DD1780.6	10/08/2015	Westpac Credit Card Replacement brushes for iRobot Roomba plus screws	27.82
DD1780.7	11/08/2015	Westpac Credit Card  Refreshments for HEWEDA Meeting - 15 person catering plus refreshments for Council Meeting	106.20
DD1780.8	12/08/2015	Westpac Credit Card  Refreshments for Morning Tea & Lunch for CRC Cluster meeting - Regional CRC  Managers Meeting	175.98
		Trust Bank Account	
EFT1793	31/08/2015	Wandering Annual Fair  REFUND OF BOND FOR COMMUNITY CENTRE BOOKING 12/9/15 - BOOKING CANCELLED NO LONGER REQUIRED	200.00
EFT1794	31/08/2015	Nervana Chiropractic  REFUND OF COMMUNITY CENTRE & BOUNCY CASTLE BOND - BOOKING 22/08/2015	300.00
		Police Licensing	
JNL 1150		Police Licensing Licensing Collections 03/08/2015	53.00
JNL 1153			
		Police Licensing Licensing Collections 04/08/2015	202.85
JNL 1164		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015	344.10
JNL 1159		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015  Police Licensing Licensing Collections 06/08/2015	344.10 53.00
JNL 1159 JNL 1171		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015  Police Licensing Licensing Collections 06/08/2015  Police Licensing Licensing Collections 13/08/2015	344.10 53.00 36.00
JNL 1159 JNL 1171 JNL 1172		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015  Police Licensing Licensing Collections 06/08/2015  Police Licensing Licensing Collections 13/08/2015  Police Licensing Licensing Collections 18/08/2015	344.10 53.00 36.00 5948.65
JNL 1159 JNL 1171		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015  Police Licensing Licensing Collections 06/08/2015  Police Licensing Licensing Collections 13/08/2015  Police Licensing Licensing Collections 18/08/2015  Police Licensing Licensing Collections 19/08/2015  Police Licensing Licensing Collections 19/08/2015  Police Licensing	344.10 53.00 36.00
JNL 1159 JNL 1171 JNL 1172 JNL 1173		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015  Police Licensing Licensing Collections 06/08/2015  Police Licensing Licensing Collections 13/08/2015  Police Licensing Licensing Collections 18/08/2015  Police Licensing Licensing Collections 19/08/2015  Police Licensing Licensing Collections 20/08/2015  Police Licensing Licensing Collections 20/08/2015  Police Licensing	344.10 53.00 36.00 5948.65 915.25
JNL 1159 JNL 1171 JNL 1172 JNL 1173 JNL 1174		Licensing Collections 04/08/2015  Police Licensing Licensing Collections 05/08/2015  Police Licensing Licensing Collections 06/08/2015  Police Licensing Licensing Collections 13/08/2015  Police Licensing Licensing Collections 18/08/2015  Police Licensing Licensing Collections 19/08/2015  Police Licensing Licensing Collections 20/08/2015	344.10 53.00 36.00 5948.65 915.25 90.25

PPE 12/08/2015	Staff Payroll PPE 12/08/2015		32133.84
PPE 26/08/2015	Staff Payroll PPE 26/08/2015		27619.68
		Total Payments for Month Ending 31 Aug 2015:	140,462.09
CERTIFICATION OF	CHIEF EXECUTIVE OFFICE	ER .	

are sub certified as to the receipt of go amounts shown are due for payment.

Amanda O'Halloran, Chief Executive Officer

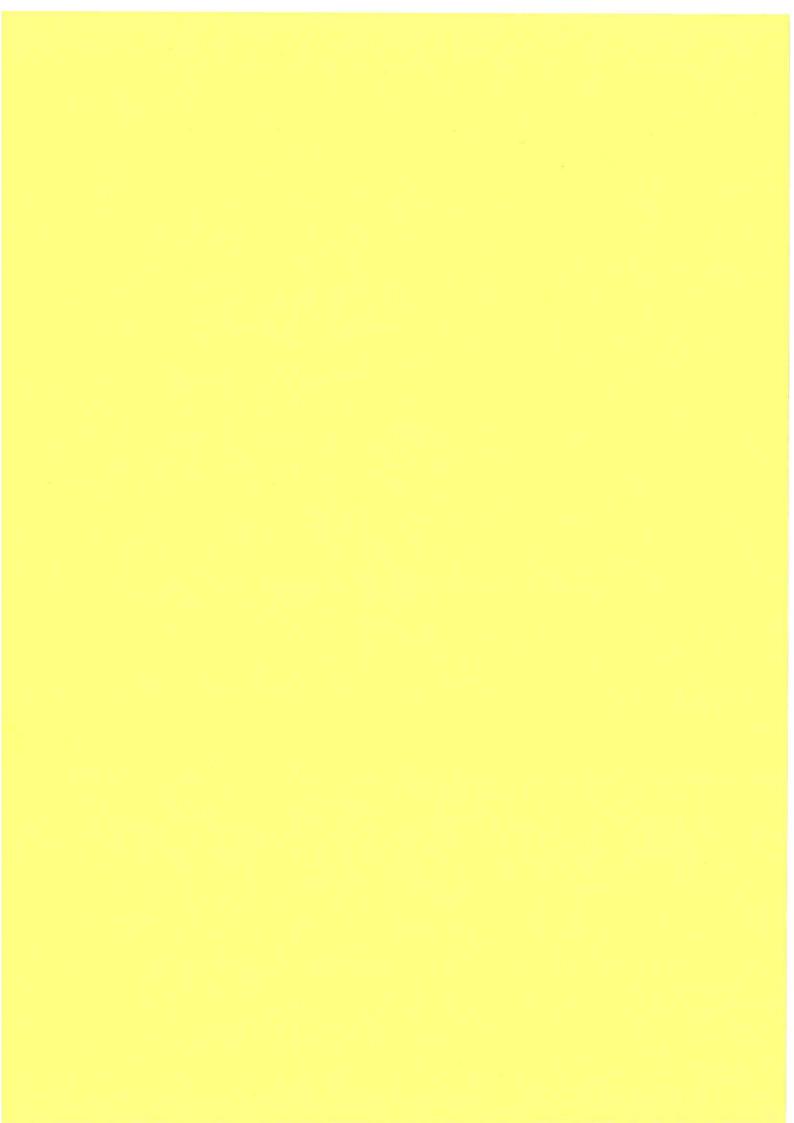
#### CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts was submitted to the Council on Thursday, 17 September 2015 and that the amounts were approved for payment.

Cr Graeme Kerr, Chairman









## SHIRE OF WANDERING POLICIES

### COUNCIL POLICIES

Records Management	CP020
Home Businesses	CP022
Purchasing and Tenders	CP023
Occupational, Health and Safety	CP024
Sea Containers	CP025
Signage	CP026
Integrated Planning	CP027
Workforce Planning and Management	CP028
Community Consultation and Engagement	CP029
Councillors Representing Council as Delegates	CP030
Private Works	CP031
Emergency Management Response Leave for Employees	CP032
Asset Management	CP033
Premier's Australia Day Award	CP034
Significant Accounting Policies	CP035
Transportable Dwellings	CP037



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#### 1. OBJECTIVE

To provide guidance to Councillors and employees in regard to their record keeping responsibilities in line with current legislative requirements.

#### 1.1 Councillors

To show Councillors how to establish an audit trail tracing the justifications and authorisations for certain courses of action.

To provide record keeping principles that identify and protect local government records of continuing value.

To provide guidance on the disposal of local government records, particularly those that have no continuing value.

To define strategies that will support and document accountability and responsibility throughout local government.

#### 1.2 Employees

To define the roles and responsibilities of individuals who manage or perform record keeping processes for, or on behalf of the Shire of Wandering.

To prescribe a systematic and organised approach in the management of the Shire's records.

To ensure that all contractual arrangements maintain the Shire of Wandering's ownership of significant records.

#### 2. DEFINITIONS AND TERMS

"Record" means information recorded in any form created or received and maintained by an organisation in the transaction of business and kept as evidence of such activity and includes:

- a) anything on which there is writing;
- b) a map, plan, diagram or graph;
- c) a drawing, pictorial or graphic work, or photograph;
- d) anything on which there are figures, marks, perforations or symbols, having a meaning for persons qualified to interpret them;
- e) anything from which images, sounds or writings can be reproduced with or without the aid of anything else; and
- f) anything on which information has been stored or recorded, either mechanically, magnetically, or electronically.

Records are categorised as either:

"Significant records" means records containing information that is of administrative, legal, fiscal, evidential or historical value and is not recorded elsewhere on the public record. They describe an issue, record who was involved, record why a decision was made, and may embody actual guidelines. These records need to be incorporated into the Council's record keeping systems; or



"Ephemeral records" means duplicated records and/or those that have only short term value to the Shire of Wandering, with little or no on-going administrative, fiscal, legal, evidential or historical value. They may include insignificant emails, preliminary drafts and rough notes, records or routine enquiries. These records generally need to be kept for only a limited or short period of time and may be destroyed when reference to them ceases.

**Important Note:** Distinguishing between significant and insignificant records is a matter of judgment. If a Councillor or an employee is uncertain about a particular record's status, it is required to be submitted to the CEO or the employee's Supervisor for determination.

"Government record" means a record created or received by a government organisation or a government organisation employee in the course of their work for the organisation.

"General Disposal Authority (GDA)" is for Local Government records (the schedule) and is designed to provide consistency throughout Local Government in disposal activities and decisions. It is a continuing authority for the disposal and archival of records which document a Local Government's operations.

"General Disposal Authority for Source Records (GDASR)" provides for the digitisation of records and the retention for the reproductions that meet the requirements of the of the State Records Act 2000 is the official and continuing authority for the destruction of source records that have been successfully digitised.

"Record Keeping Plan" ensures that the Shire's records are created, managed and maintained over time and disposed of in accordance with principles and standards issued by the State Records Commission. It is the primary means of providing evidence of compliance with the State Records Act 2000, and that best practices have been implemented in the organisation.

"Records disposal" is by way of depositing records in the State Archives, managing the records as designated by State Archives, or by destruction in accordance with policy.

"Vital records" are records essential to the continued business of the Shire. Vital records include those that protect the rights of individuals and the Shire and are absolutely essential for the Shire's reconstruction in the event of a disaster. As for significant records, vital records have a continuing value to the organisation and need to be incorporated into the Shire's record keeping systems.

#### USAGE

Under current records-related legislation such as the State Records Act, the Freedom of Information Act and the accredited standard ISO 9001:2000 the Shire of Wandering is obliged to maintain record keeping systems that are dedicated to the creation and control of Council's records. The systems have to ensure that Council's records accurately and adequately record the performance of its functions and are able to contribute towards informed decision-making at the Shire of Wandering.

The policy applies to all government records, which are created or received by the Shire of Wandering (or on behalf of), regardless of their media, date of creation or storage location.

The Shire of Wandering recognises its records as a corporate asset. Complete and accurate records of all business decisions and transactions are to be recorded in the Shire's records keeping system both in respect to their content and context. The records are to be managed in accordance with the relevant legislation, the Shire's Recordkeeping Plan and Council policy and procedures.



#### 3.1 Records Protection and Security

All records are to be managed and adequately protected and stored according to whether they are significant or insignificant records or vital records, and in accordance with their security classification definitions

#### 3.2 Contractual and outsourcing obligations

All contractual arrangements are to ensure the Shire's ownership of its government records:

#### 3.3 Retention / Disposal actions

All records within record keeping system maintained by the Shire of Wandering are to be disposed of in accordance with the State Records Office's General Disposal Schedule for Local Government Records (GDALG) RD2010046, and General Disposal Authority for Source Records (GDASR) RD2009027 and;

#### 3.4 Records transfer

Records are only to be transferred according to legislative requirements and the transfer is to be recorded in the relevant record keeping system.

#### 3.5 Source Records

Source records can only be destroyed if the digitized process has met the guidelines set down in the General Disposal Authority for Source Records. Officers are not permitted to use multifunction devices to "digitise" (scan) records

#### 4. COUNCILLOR RECORD KEEPING

In relation to the record keeping requirements of Councillor's records must be created and kept properly and adequately to record the performance of the member functions arising from their participation in the decision making processes of Council and Committees of Council.

This requirement should be met through the creation and retention of records of meetings of Council and Committees of Council of local government and other communications and transactions of Councillors which constitute evidence affecting the accountability of the Council and the discharge of its business.

Some government records created and received by Councillors in the course of their work for Council have continuing value to Council and should be incorporated into the Council's records keeping system. Conversely, some of the records of Councillors have not continuing value to Council, do not need to be incorporated into the Council's record keeping system and may be destroyed when reference to them ceases.

Local governments must ensure that appropriate practices are established to facilitate the ease of capture and management of Councillors' records up to and including the decision making processes of Council.

#### 4.1 Records Capture and Control

All records created and received in the course of the Shire's business regardless of the format are to be captured into the Shire's record keeping system. Councillors can do this by:

• forwarding emails to reception@wandering.wa.gov.au, this email address is monitored by staff who will capture the record for the Councillor.



 hard copy records can be given to the Administration Officer at the conclusion of Council meetings.

#### 4.2 Records Access

Access to the Shire's records will be via the CEO in accordance with the Local Government Act 1995:

#### 4.3 Government Records of Continuing Value

Government records of continuing value are records created or received which -

- (i) Contain information that is of administrative value to Council. These records may be referred to for many administrative purposes, including the need:-
  - To check an interpretation of Council policy or the rationale behind it,
  - To check the facts on a particular case or provide information to management,
  - To monitor progress and coordination of responses to issues,
  - To document formal communications and/or transactions (e.g. a minute, report or submissions) between Councillors and another party, and
  - To document Councillors' decisions, directives, reasons and actions.
- (ii) Contain information that is of legal value to Council on the basis that there are statutory requirements or court orders that stipulate the retention of records, which must be observed.
- (iii) Contain information of fiscal value to Council that includes original records documenting the receipt, expenditure and control of public money that must be left for a period of time, and will facilitate transparent accountability by the officers responsible.
- (iv) Contain information of evidential value to Council such as those that contain information about the legal rights and obligations of the Local Government including Councillors, ratepayers, organisations and the general community.
- (v) Contain information of historical value to Council and to the State.

#### 4.4 Government Records of No Continuing Value

Government records of no continuing value are records which -

- (i) Are considered ephemeral in that they do not have the attributes stated above and only need to be kept for a limited or short period of time, for example, a few hours or a few days.
- (ii) Have only a facilitative or routine instructional value and are used to further some minor activity.

#### 4.5 Types of Records Created and Received by Councillors

The following descriptions and guidelines relate to records created in any format (e.g. paper, word-processed document, email) or received by any method (e.g. post, fax, email, hand-delivered). Councillors can forward records of continuing value to the Council for incorporation into the record keeping system.

#### 4.6 Agendas and Minutes

#### Have no continuing value and may be destroyed when reference to them ceases

- · Agendas where the agenda is not replicated in the minutes
- · Minutes of meetings which have not been replicated elsewhere



Have continuing value and are to be forwarded for incorporation into the Shire's record keeping system (GDALG ref: 25.2, 25.3, 25.4, 73)

#### 4.7 Appointment Books, Diaries and Calendars

Diaries, appointment books and desk calendars (e.g. bunch dates) are generally used to record appointments. They may also be used to record messages and notes, some of which may only be an aide memoire of a routine nature, and some of which may be of significance to the conduct of Council business.

It is strongly recommended that Councillors maintain separate diaries or appointment books for personal and official use.

- Councillors' diaries or appointment books which have been used to records basic information such as dates and times of meetings and other appointments; and
- Councillors' diaries and appointment books which have been used to record notes and messages, which have been recorded elsewhere and incorporated into the Council's record keeping system.

Have no continuing value and may be destroyed when reference to them ceases Councillors' diaries and appointment books, which have been used to record notes and messages of significance to Council business and are not replicated elsewhere.

Have continuing value and are to be forwarded for incorporation into the Council's record keeping system (GDALG ref: 38)

#### 4.8 Drafts

A draft record is the preliminary form of any writing in electronic or paper formats. Draft records include outlines of addresses, speeches, reports, correspondence, file notes, preparatory notes, calculations and earlier versions of the draft. Drafts may or may not be circulated to other Councillors or staff of the Council for comment or revision.

- Drafts of addresses, speeches, reports, correspondence, file notes that are not circulated to other Councillors or staff of the Council, and of which the final version has been produced and forwarded for incorporation into the Council's record keeping system; and
- Drafts circulated to other Councillors or staff of the Council, where only editorial or typographical changes have occurred, and of which a final version has been produced and forwarded for incorporation into the Council's record keeping system

## Have no continuing value and may be destroyed when reference to them ceases (GDALG ref: 1.6)

- Drafts which document significant decisions, reasons and actions or contain significant information that is not contained in the final form of the records for example:
- Drafts which contain significant or substantial changes or annotations.
- Drafts relating to the formulation of legislation, legislative proposals and amendments.
- Draft relating to the formulation of policy and procedures, where the draft provides evidence of the processes involved or contains significantly more information than the final version.

Have continuing value and are to be forwarded for incorporation into the Shire's record keeping system.

#### 4.9 Duplicates



Duplicates are exact reproductions or copies of records where the original or authorised copy of the record is captured in the Council's record keeping system.

For duplicates of records issued to a Councillor for comment or revision, see DRAFTS.

- Duplicates of records issued to a Councillor by the Council for information or reference purposes only and where the original or authorised copy is captured in the Council's record keeping system; and
- Duplicates of internal or external publications issues or received for information or reference purposes (e.g. annual reports, brochures, trade journals, price lists).

## Have no continuing value and may be destroyed when reference to them ceases (GDALG ref 1.1)

• Duplicates of records received by the Councillor and sourced from outside the Local Government that are relevant to furthering the business activity of the Council.

Have continuing value and are to be forwarded for incorporation into the Shire's record keeping system.

#### 4.10 Messages

Messages and other facilitating instructions may be sent or received via a range of methods, such as telephone and voice-mail, post-it or sticky notes, facsimile, pieces of paper, transmission reports.

Messages and facilitating instructions may be sent or received on a variety of matters. Some messages or facilitating instructions will have continuing value, as they are considered significant to the conduct of Council business. Others, such as those very routine in nature will only have a short-term value.

Email and facsimile are considered records, and as such are treated the same way as any other item mailed into the Shire of Wandering.

- Routine facilitative instructions, such as edit corrections, distribution lists for information purposes, simple administrative instructions and social invitations and messages; and
- Original messages that have been transferred or transcribed into appropriate formats for incorporation into the Council's record keeping system; and
- Messages that do not relate to the business functions of the Council,

## Have no continuing value and may be destroyed when reference to them ceases. (GDALG ref 1.5)

- Messages or facilitating instructions which contain information relating to the business functions of the Council such as directives, proposals, recommendations, definitions or interpretations from the Councillor to another party or vice versa; and
- Messages or facilitating instructions that are part of an actual business transaction itself, or have policy/procedure implications, or otherwise identified as being significant to the conduct of Council business.

Have continuing value and are to be forwarded for incorporation into the Shire's record keeping system

#### 4.11 Working Papers / Records



Working papers, background notes and reference material that are used to prepare or complete other documents. These documents become the official record and should be forwarded for capture into the Council's record keeping system.

Working papers / records that are primarily facilitative and do not relate to:-

- · Significant decisions, reasons or actions; and
- · Do not contain significant information; and
- Where the final document has been forwarded for capture into the Council's record keeping system.

## Have no continuing value and may be destroyed when reference to them ceases. (GDALG ref: 1.9)

• Working papers / records which document significant decisions, reasons and actions OR contain significant information (even if that information is not contained in the final form of the document).

Have continuing value and are to be forwarded for incorporation into the Shire's record keeping system. (GDALG ref: 1.9)

#### 4.12 Correspondence

This section deals with government records not covered under the previous headings and relates to correspondence or "mail" received and sent by Councillors.

It covers correspondence received or sent by Councillors in any format (e.g. by post, fax, email, courier, hand-delivered) whether received or sent at the Council offices or at an Councillor's private residence / post box.

- Correspondence addressed to Councillors at the Council office, including that marked Private, Confidential, Personal, Himself/Herself, etc, are opened by designated officers, and if of continuing value, incorporated into Council's record keeping system, before forwarding to the Councillor via the CEO.
- Correspondence addressed to Councillors at their private address / post box that is a government record and is of continuing value, should be forwarded for incorporation into Council's record keeping system along with any response which the Councillor may have made.
- Correspondence of no continuing value need not be incorporated into the Council's record keeping system and may be destroyed when reference to it ceases.

#### 5. EMPLOYEE RECORD KEEPING

#### 5.1 Records Capture and Control

All records created and received in the course of the Shire's business regardless of the format are to be captured into the Shire's record keeping system.

#### 5.2 Records Access

- Management, Staff & Contractors Access to the Shire's records will be in accordance with designated access and security classifications.
- General Public Access to the Shire's records will be in accordance with the Freedom of Information Act (1992), Local Government Act (1995) and existing operational guidelines.



#### 6. ROLES AND RESPONSIBILITIES

#### 6.1 Councillors

Councillor records must be created and kept which properly and adequately record the performance of member functions arising from their participation in decision making processes of all meetings where they represent Council on Committees or external bodies. This requirement should be met through the creation and retention of records of meetings of local government and other communications and transactions of Councillors which constitute evidence affecting the accountability of Council and the discharge of its business. Electioneering (or party political information) and personal records which are not related to an Councillors official duties are exempt. Any correspondence received as part of their duties should be periodically returned to the Shire for registering into the appropriate record keeping system.

#### 6.2 CEO

The CEO is to ensure that there is an organisational system for the maintenance and management of records that is compliant with government record keeping legislation and Council's guidelines and procedures.

#### 6.3 Managers

All managers are to ensure that record keeping policy and procedures are known and adhered to in their area of responsibility. They are also to ensure that all new staff attend inductions as to their record keeping responsibilities.

#### 6.4 All Staff

All staff are to create, maintain and retain records relating to the business activities they perform in accordance with the Shire's policy, procedures, work instructions and the Record Keeping Plan

They are to:

- (i) Identify insignificant (ephemeral), significant and vital records and ensure significant and vital records are captured and recorded into the Shire's record keeping system.
- (ii) Ensure that records are protected and disposed of in accordance with the State Records Office's General Disposal Schedule for Local Government Records.

#### 7. REFERENCES TO RELATED DOCUMENTS

- State Records Act 2000
- Section 2.7 Local Government Act 1995
- Freedom of Information Act 1992

Policy Number:	CP020
Previous Policy Number:	N/A
Resolution Numbers:	
Last Reviewed:	
Next Reviewed:	August 2016
Responsible Officer:	CEO

[Signature] [Print Name]

Signed Shire President

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



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#### 1. OBJECTIVE

To assist in the control of home occupations and businesses, provide guidance and additional requirements for the control of such land uses.

#### 2. PRINCIPLES

#### 2.1 Scope

This Local Planning Policy is not part of the scheme and does not bind the Shire in respect of any application for planning approval but the Shire is to have due regard to the provisions of the Policy and the objectives which the Policy is designed to achieve before making its determination.

#### 2.2 Definitions

**Home Office** - a home occupation limited to a business carried out in solely within a dwelling by a resident of the dwelling but which does not:

- (a) entail clients, customers or staff travelling to and from the dwelling;
- (b) involve any advertising signs on the premises; or
- (c) require any external change to the appearance of the dwelling.

**Home Occupation** - an occupation carried out in a dwelling or on land around a dwelling by a resident of the dwelling which:

- (a) does not entail employment of any person not a member of the occupiers household;
- (b) will not cause injury to or adversely affect the amenity of the neighbourhood;
- (c) does not occupy an area greater than 20m2;
- (d) does not display a sign exceeding 0.2m2 in area;
- (e) does not involve the retail sale, display or hire of goods of any nature;
- (f) in relation to vehicles and parking, will not result in the requirement for a greater number of parking facilities than normally required for a single dwelling or an increase in traffic volumes in the neighbourhood, does not involve the presence, use or calling of a vehicle more than two (2) tones tare weight, and does not include the provision for the fuelling, repair or maintenance of motor vehicles; and
- (g) does not involve the use of an essential service of greater capacity than normally required in the zone.

**Home Business** - means a business, service or profession carried out in a dwelling or on land around a dwelling which:

- (a) does not employ more than two people not members of the occupiers household;
- (b) will not cause injury to or adversely affect the amenity of the neighbourhood;
- (c) does not occupy an area greater than 50m<sup>2</sup>;
- (d) does not entail the retail sale, display or hire of goods of any nature;
- (e) in relation to vehicles and parking, will not result in traffic difficulties as a result of the inadequacy of parking or an increase in traffic volumes in the neighbourhood and does not involve the presence, use or calling of a vehicle more than 3.5 tonnes tare weight; and
- (f) does not involve the use of an essential service of greater capacity than normally required in the zone.



**Industry - Cottage** - means a trade or light industry producing arts and crafts goods which cannot be carried out under the provisions relating to a home occupation and which:

- (a) does not cause injury to or adversely affect the amenity of the neighbourhood:
- (b) where operated in a Residential zone, does not employ any person other than a member of the occupiers household;
- (c) is conducted in an out-building which is compatible within the principal uses to which land in the zone in which it is located may be put;
- (d) does not occupy an area in excess of 50m<sup>2</sup>;
- (e) does not display a sign exceeding 0.2m2 in area.

#### 2.3 Planning Approval

Home Office: Planning Approval NOT required Home Occupation: Planning Approval required Home Business: Planning Approval required Industry Cottage: Planning Approval required

#### 2.4 Application Procedure

The following documentation is required for an application for a Home Occupation, Home Business and Industry-Cottage:

- 1. An Application for Planning Approval (Attachment 1) is included as Schedule 6 of the Shire of Wandering's Local Planning Scheme No. 3 must be completed and accompanied by the appropriate fee as set out in the current schedule of Fees and Charges.
- 2. Supplementary information form (Attachment 2).
- 3. Site plan showing:
  - a) location of all existing buildings on site
  - b) location of parking for occupants of dwelling and customers
  - c) location of any signage (maximum 0.2m2 area)
- 4. Floor plan of building in which business is to be carried out and identifying the part of the building to be used.
- 5. Wording and colours to be used on any signage. A separate licence may be required for signage.

All applications for Home Occupations, Home Businesses and Industry-cottage will be referred in writing by the Shire to adjacent neighbours for comment prior to a decision being made by the Council. Neighbours are given 21 days to submit any comments to the Shire.

#### 2.5 Assessment

All applications are assessed in accordance with this Local Planning Policy and the provisions of Local Planning Scheme No. 3.

#### 2.6 Conditions

Where the Council grants approval for a home business:

- 1. the approval is personal to the applicant and cannot be transferred to or assigned to any other person;
- 2. the approval does not run with the land in respect of which it was granted;
- 3. the person to whom approval is granted by the Council to carry on a home occupation or home business shall not carry on that home business at any premises other than the land in respect of which the Council's approval is granted; and



4. if a home business has been carried on with the approval of the Council, and if in the opinion of the Council such home business is causing a nuisance or annoyance to owners occupiers of land in the neighbourhood, the Council may withdraw the approval.

#### 3. REFERENCES TO RELATED DOCUMENTS

- Wandering Town Planning Scheme No. 3
- Planning and Development Act 2005

[Signature] Signed	[Print Name] Shire President
Next Reviewed: Responsible Officer:	August 2016 Shire President and CEO
Resolution Numbers: Last Reviewed:	
Policy Number: Previous Policy Number:	CP022 N/A

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



#### **ATTACHMENT 1**

## **Application for Planning Approval**



## SHIRE OF WANDERING CHECKLIST

Checkboxes marked with a are required for all applications
Checkboxes marked with a are required for specified applications

1 -	- APPLICATION			
	Landowners Details			
	Applicant Details (may be the same as Landowner)			
<b>.</b>	Daytime Contact Phone Number (essential) and Email (If Available)			
<b>.</b>	Land Details (Address – Must be sufficient to locate property)			
·-	* * *			
	Signatures - MUST have applicant's and ALL Landowner's signatures			
	Fees – As Appropriate			
_	rees — As Appropriate			
2 -	SITE PLANS			
•	Three (3) copies of the site plan with the proposed development at a scale of no less than 1:500			
<b>137</b> -1	Scale to be notated			
•	North Point			
•	Street Name – Lot Number and if appropriate, house number			
•	Location of existing and proposed buildings on site			
•	Means of Access (crossover, driveway, etc.)			
3 –	PLANS FOR BUILDINGS (IF REQUIRED)			
Sup.	Three (3) copies of floor and elevation plans at a scale of no less that 1:200			
4	Scale to be Notated			
4 -	HOME OCCUPATIONS, COTTAGE INDUSTRIES OR LAND USE APPLICATIONS			
*	Details of the proposal			
6	Hours of operation (including operating times during the day and days of operation during the week			
	Location of the proposal on site (see Site Plans)			
	Details of access and parking (see Site Plans)			
AD	VICE			
lf a	ny buildings are to be constructed, then plans for Buildings are required.			
	he above requirements are the minimum required for the Shire to assess a Planning Application.			
	urther information may be required prior to determination of the application.			
	ould an Application for Planning Approval not contain all the requirements, as detailed above	, it		
(4) (4)	l be considered incomplete and will <u>NOT</u> be accepted by the Shire of Wandering	10 00 00 00 00 00 00 00 00 00 00 00 00 0		

Page 1 of 2





#### **SHIRE OF WANDERING**

#### SCHEDULE 6 - APPLICATION FOR PLANNING APPROVAL

LANDOWNER DETAILS Include names of all owners shown on the tit	le deed.
Surname(s):	
Postal Address of Owner(s):	
APPLICANT DETAILS  Mark "Same" If this application is being lodge	ed by the landowner.
Submitted by (Name and/or company):	
Postal Address of Applicant:	
Daytime Contact Phone:	Email:
LAND DETAILS	
Indicate where the proposal development is t	o take place.
Lot or Location No:	Street No:
Street / Road:	Locality:
DEVELOPMENT DETAILS	
Please attach a cover letter If you wish to out	line the proposal in more detail.
Type of Development (i.e. Single House, Out)	ouilding, Change of Use, etc.):
Estimated Development Cost:	Estimated Completion Date:
SIGNATURES Please ensure all landowners sign this form.	
Applicant(s):	Date:
Owner(s):	Date:
applications are required.	pies of the site plan. it or Sewerage Apparatus, for which separate
OFFICE USE ONLY	
Lodgement Date:	
Fee Payable: Payment Date	Receipt No:

Page 2 of 2



#### **ATTACHMENT 2**

#### **Supplementary Information Form**



# SHIRE OF WANDERING SUPPLEMENTARY INFORMATION HOME OCCUPATIONS, HOME BUSINESSES AND INDUSTRYCOTTAGE

1. Type of Business (ie Hairdresser):
The business will be carried out in
3. Size of area/room/shed to be used:rn2
<ol> <li>Commercial vehicle used by business operator or will visit site to deliver/pick-up goods? YES/NO</li> </ol>
5. Equipment to be used (list tools, machinery etc.)
6. Will the business have any employees in addition to business operator? YES/NO Number:
7. Number of Customers attending per day
8. Maximum number of customers on premise at any one time:
9. Operating hours and days of week:
10. Sign Details (if relevant):  Wording:
Colour (background & lettering)



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#### 1. OBJECTIVE

- To provide compliance with the Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007).
- To ensure openness, transparency, fairness and equity through the purchasing process to all
  potential suppliers
- To ensure consistency and best practice for all purchasing activities that integrate within all the Shire of Wandering operational areas.
- To provide a local price preference of up to 15% (excluding GST) for local suppliers of goods and services.
- To undertake purchasing processes that ensures value for money for the Shire of Wandering by delivering the most advantageous outcome possible.

#### 2. WHY DO WE NEED A PURCHASING POLICY?

The Shire of Wandering is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This policy:

- provides the Shire of Wandering with a more effective way of purchasing goods and services.
- ensures that purchasing transactions are carried out in a fair and equitable manner.
- · strengthens integrity and confidence in the purchasing system.
- ensures that the Shire of Wandering receives value for money in its purchasing.
- ensures that the Shire of Wandering considers the environmental impact of the procurement process across the life cycle of goods and services.
- ensures the Shire of Wandering is compliant with all regulatory obligations.
- promotes effective governance and definition of roles and responsibilities.
- upholds respect from the public and industry for the Shire of Wandering purchasing practices that withstands probity.



#### 3. ETHICS & INTEGRITY

All officers and employees of the Shire of Wandering shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the local government and the Shires Code of Conduct.

Levels of expenditure restrictions imposed upon individual staff with sub-delegated purchasing authority are to be at the discretion of the Chief Executive Officer.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the local government policies and the Shire's code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Wandering by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

#### 4. VALUE FOR MONEY

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Wandering. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history); and
- a strong element of competition in the allocation of orders or the awarding of contracts.
  This is achieved by obtaining a sufficient number of competitive quotations wherever
  practicable. Where a higher priced conforming offer is recommended, there should be
  clear and demonstrable benefits over and above the lowest total priced, conforming offer.



#### 5. SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Wandering is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Wandering's sustainability objectives.

Practically, sustainable procurement means the Shire of Wandering shall endeavour at all times to identify and procure products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency and/or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- · demonstrate environmental best practice in water efficiency.
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.
- for motor vehicles select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;
- for new buildings and refurbishments where available use renewable energy and technologies.

#### 6. BUY LOCAL INITIATIVE

The Council is committed to backing local businesses to create jobs and stimulate the local economy to deliver growth.

- request for quotation should be offered to local business in the first instance, ensuring that the Policy requirements are adhered to and value for money is achieved.
- Buy Local suggests businesses within the Shire of Wandering in the first instance, Regional (excluding Perth) within 100km's of Wandering in the next instance and then the open market from there on.



### 7. PURCHASING THRESHOLDS

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

eriod (including options to exter Amount of Purchase	Model Policy
Up to \$1,000 ex GST	No quotations are required prior to purchase IF expenditure is approved in the Council Budget; verbal or written quotes may be sought to ensure the approved Council Budget is spent according to value for money principals applied. The verbal quotation form 051 must be used for verbal quotations.  All purchases must be authorised according to delegated authority.
\$1,001 – \$5,000 ex GST	Seek two (2) written quotes. – Two (2) written quotes to be attached to the requisition.  All purchases must be authorised according to delegated authority.
\$5,001 - \$40,000 ex GST	Seek three (3) written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations). All quotes must be attached to the requisition.
	Or
	Seek three (3) quotations directly from a prequalified panel of suppliers which include WALGA preferred supply contracts.  All purchases must be authorised according to delegated authority.
\$40,000 — \$99,999	Seek three (3) written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations).  All purchases within this range must be countersigned by the CEO
\$100,000 and above	Conduct a public tender process in accordance with this policy and the WALGA Procurement Handbook. The procurement decision is to be based on value for money considerations in accordance with the definition stated within this Policy.
	Or
	Seek quotations directly from a Tender exempt and prequalified panel of suppliers which include WALGA preferred Supply Contracts. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three (3) preferred suppliers) using a formal Request for Quotation process either through equotes or directly in writing.  Legislative compliance requirements must be adhered to .



#### **Exemptions**

Exemption - Live Shows, Artistic Performances, Digital Movies:

For the procurement of live shows, artistic performances and digital movies a requisition is required to be raised, however, only one quotation needs to be obtained due to there being only one supplier.

#### Exemption - Staff Corporate Uniforms:

The staff corporate uniform is exempt from seeking quotations.

#### Exemption - All Freight:

All freight is exempt from seeking quotations but where possible attain the best price for the best required freight service.

#### Exemption - Travel/Airfares:

The procurement of airfares for travel purposes is exempt from seeking quotations but the Shire must be equitable in procuring this service from all local travel suppliers if and when the pricing is comparable.

#### Exemption – Staff Housing (Leasing of Property):

Leasing property for the purpose of providing staff housing is exempt from seeking quotations but the Shire must be equitable in procuring this service from all local suppliers if and when the pricing is comparable, taking into consideration what housing is required to accommodate staff needs and what is available on the rental market at that time.

#### Exemptions for Local Purchases -

The below list of individualised purchases from local suppliers are exempt from quotations but purchases need to be alternated between those local suppliers in respect to each individualised purchase. Comparing price, quality and service factors must be taken into account; should purchase items be of the same quality and service, then the lowest priced local supplier should be engaged for the purchase:

#### 1. Newspaper, Books and Periodical Deliveries

Newspaper, books and periodical deliveries purchased locally for in-house provision and for the Shire of Wandering Library are exempt from seeking quotations.

#### 2. <u>Catering</u> of Food

Catering of food from local suppliers for in-house meetings (not external meetings or events) are exempt from seeking quotations.

#### 3. Catering of Alcoholic and Non-Alcoholic Drinks

Catering of alcoholic and non-alcoholic drinks including milk and water from local suppliers for inhouse provision and for the Shires events/functions are exempt from seeking quotations.

Tenders - Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$100,000 threshold (excluding GST). This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through prequalified State Government suppliers or WALGA Preferred Supply Contracts. If a decision is made to seek public tenders for Contracts of less than \$100,000, a Request for Tender process that entails all the procedures for tendering outlined in this Policy and the WALGA Procurement Handbook must be followed in full.

When making a decision about whether to conduct a public Tender or utilise a Tender exempt arrangement, the Local Government should compare the cost and benefits of both processes. The compliance requirements, time constraints, costs and risks associated with a public Tender should be evaluated against the value delivered by such a process. This should then be compared with the cost and benefits of using a Tender exempt arrangement which include direct access to pre-



qualified suppliers, full regulatory compliance, risk mitigation, administrative efficiencies and cost savings.

#### 8. PURCHASING PROCEDURES

## <u>Tender or Request for Quotation through Tender Exempt Panels (\$100,000 Excl GST or over in value)</u>

For the procurement of goods, services or works where the value exceeds \$100,000 Excl; GST, Legislative compliance requirements must be adhered to; the Shire of Wandering must either undertake:

- 1. A public Tender process; or
- 2. A Request for Quotation process from a Tender exempt panel of pre-qualified State Government suppliers or WALGA Preferred Supply Contracts (which are specifically designed around Local Government requirements) or State Government Common Use Arrangements (where Local Government access is permitted).

#### Using a Tender Exempt Panel of Pre-Qualified State Government or WALGA Preferred Suppliers

When accessing Tender exempt pre-qualified State Government suppliers, or a WALGA Preferred Supply Contract, the Local Government must utilise a Request for Quotation process through eQuotes or in writing direct with the Preferred Suppliers.

In undertaking a Request for Quotation, the Local Government does not need to request that prequalified suppliers provide the type of information that is normally provided in a public Tender. The fact that WALGA has already undertaken a public procurement process and has pre-qualified each Preferred Supplier, means that this information has already been obtained and validated.

Additionally, the Local Government does not need to use its own contractual terms and conditions given that WALGA has already developed best practice contractual terms and conditions which have been accepted by every Preferred Supplier. These contractual terms and conditions ensure that the interests of the Local Government are fully protected.

Keeping the scope of the Request for Quotation focused on the Specification and the Selection Criteria that will be utilised by the Local Government to assess different quotations, will ensure that only the required information is sought from Preferred Suppliers and the response process is streamlined.

Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and Selection Criteria provided by the Local Government.

#### **eQuotes**

eQuotes is a secure, web-based procurement tool that streamlines and simplifies the Request for Quotation process with WALGA Preferred Suppliers, in addition to facilitating purchasing compliance, probity and control over all aspects of purchasing. All WALGA Preferred Supply Contracts are available on eQuotes and all necessary contract information is preloaded to enable informed procurement choices, including contract details, insurances, pricing (where applicable) etc. Local Governments can also upgrade eQuotes to include their local suppliers.



#### **Request for Quotation Process**

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- The Request for Quotation documentation must include:
  - Written Specification that communicates the requirement (s) in a clear, concise and logical fashion;
  - Selection criteria to be applied;
  - o Price schedule;
  - Validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

For this procurement range, selection <u>must</u> be based on value for money (in accordance with the definition stated within this Policy) and which quotation would be most advantageous to the Local Government.

The evaluation process should include an assessment of qualitative factors such as quality, stock availability, and accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the supplier's response.

The Local Government can utilise the flexible nature of WALGA Preferred Supply Contracts to leverage optimal value for money through the competitive nature of the quotation process and based on their purchasing intent (eg volume or value of items to be purchased, period of contract etc).

The responsible Officer is expected to demonstrate due diligence when conducting a Request for Quotation process and must comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

#### Verbal Requests for Quotations -\$0 to \$1000,(Excl GST)

For the procurement of goods or services where the value is \$0 to \$999 (Excl GST) no quotations are required prior to purchase **if expenditure** is approved in the Council Budget; verbal or written quotes may be sought to ensure the approved Council Budget is spent with value for money. The F022 Verbal Quotation Form may be used for verbal quotes.

The responsible Officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

#### Request for Quotation \$1,000 - \$5,000 (Excl GST)

For the procurement of goods and services where the value is \$1,000 to \$4,999 Excl GST, two (2) written quotes are to be sought and these quotes are to be attached to the Requisition together with the completed Check List form and signed by the Authorising Officer. The Procurement Officer will attach all relevant documents received from the Authorising Officer to the Shire's duplicate copy of the Purchase Order. This process is to provide a detailed specification that communicates the requirements(s) in a clear, concise and logical fashion.



#### Request for Quotation \$5,000 - \$40,000 (Excl GST)

For the procurement of goods or services where the value is \$5,000 - \$39,999 Excl GST, at least three (3) **written** quotations be sought from the market, or from pre-qualified Local Government panel of suppliers, or WALGA Preferred Supply Contracts. The sought three (3) written quotations, the completed Check List form, all signed by the Authorising Officer, are to be attached to the Requisition; the Procurement Officer will attach all relevant documents received from the Authorising Officer to the Shire's duplicate copy of the Purchase Order.

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a simple Request for Quotation document that outlines the key elements of the process and requires written quotations.
- Provide an appropriately detailed written Specification that communicates the requirements(s) in a clear, concise and logical fashion.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal
  opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information, that is likely to change the requirements, must be offered to all prospective suppliers at the same time.
  - Written responses must be assessed for compliance, against the selection criteria, and against value for money. All evaluations must be documented.
  - Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified Local Government suppliers, or a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and Selection Criteria provided by the Local Government.

The responsible Officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

#### Request for Quotation (\$40,000 or over to \$99,999 in value Excl GST)

For the procurement of goods or services where the value is or exceeds \$40,000 but is less than \$99,999 (Excl GST), at least three (3) **written** quotations must be sought from the market or from prequalified Local Government suppliers or WALGA Preferred Supply Contracts.

All purchases in this range must be countersigned by the Purchasing Officer's Manager/Departmental Head. The sought (3) **written** quotations to be attached to the Requisition; the Check List form completed and signed by the Authorising Officer, are attached to the Requisition. The Procurement Officer will attach all relevant documents received, to the Shire's duplicate copy of the Purchase Order. In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a Request for Quotation that includes as a minimum:
  - Written Specification that communicates the requirement(s) in a clear, concise and logical fashion;
  - o Selection Criteria to be applied;
  - o Price Schedule;
  - o Conditions of responding; and
  - Validity period of offer.



- Invitations to quote must be issued simultaneously, to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the Selection Criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to pre-qualified Local Government suppliers, or WALGA Preferred Supply Contracts, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and Selection Criteria provided by the Local Government.

For this procurement range, selection of supplier should be based on value for money (in accordance with the definition stated within this Policy) and the response which would be most advantageous to the Local Government.

The evaluation of quotations should consider qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the quote.

The Local Government can utilise the flexible nature of WALGA Preferred Supply Contracts to leverage optimal value for money through the competitive nature of the quotation process and based on their purchasing intent (eg volume or value of items to be purchased, period of Contract etc). Additionally, when using a WALGA Preferred Supply Contract the Local Government may negotiate with the highest rated supplier from the evaluation process. This does not rule out the other suppliers until successful conclusion of negotiations via award of Contract.

The responsible Officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

#### **Public Tender**

In the event that a Local Government elects to call a public Tender:

- Before Tenders are publicly invited, the Local Government must record the decision to invite Tenders (which is to be recorded in the Tender Register) and must determine in writing the criteria for deciding which tender should be accepted.
- The Evaluation Panel must be established prior to the advertising of the Tender and include a mix of skills and experience relevant to the nature of the purchase. For Tenders with a total estimated value (ex GST) of between \$40,000 and \$99,999, the Evaluation Panel must contain a minimum of two (2) members. For Tenders with a total estimated value (ex GST) of \$100,000 and above, the Evaluation Panel must contain a minimum of three (3) members.
- A Tender Notice must be advertised in a State wide publication e.g. "The West Australian" newspaper (Local Government Tenders section), preferably on a Wednesday or Saturday.
- The Tender must remain open for at least 14 days after the date the Tender is advertised. Care
  must be taken to ensure that 14 <u>full\_days</u> are provided as a minimum.



- The Tender Notice must include:
  - A brief description of the goods or services required;
  - o Information as to where and how Tenders may be submitted;
  - o The date and time after which Tenders cannot be submitted; and
  - o A contact person to supply more detailed information if required. Detailed information must include:
    - Such information as the Local Government decides should be disclosed to those interested in submitting a Tender response;
    - Detailed specifications of the goods or services required;
    - The criteria for deciding which Tender response should be accepted;
    - Whether or not Tender responses can be submitted by facsimile or other electronic means, and if so, how Tenders may so be submitted.
- Tenders must not be made available (counter, mail, internet, referral, or other means) without a
  robust process to ensure the recording of details of all parties who acquire the documentation. If
  clarifications, addendums or further communication are required prior to the close of Tenders, all
  potential Tenderers must have equal access to this information in order for the Local
  Government not to compromise its duty to be fair.
- If, after the Tender has been publicly advertised, any changes, variations or adjustments to the Tender document and/or the Conditions of Tender are required, the Local Government may vary the initial information by taking reasonable steps to give each person, who sought copies of the Tender documents, notice of the variation.
- A Tender response that is not received in full in the required format by the advertised Tender Deadline must be rejected.
- No tenders are to be removed from the Tender Box or opened (read or evaluated) prior to the Tender Deadline.
- Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Local Government Officer. The details of all Tender responses received and opened must be recorded in the Tenders Register. Tender responses are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the Tender opening, and price information should be regarded as commercial-in-confidence to the Local Government. Members of the public are entitled to be present.
- The Tenderer's offer form, price schedule and other appropriate pages from each Tender shall be date stamped and initialled by at least two (2) Local Government Officers present at the opening of Tender responses.
- Where the Local Government has invited Tender responses and no compliant submissions have been received; direct purchases can be arranged on the basis of the following:
  - A sufficient number of quotations are obtained;
  - o The process follows the guidelines for seeking quotations:
  - o The specification for goods and/or services remains unchanged; and
  - o Purchasing is arranged within six (6) months of the closing date of the lapsed Tender;
- Tender responses that have not been rejected must be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The Evaluation Panel must assess each Tender response that has not been rejected to determine which response is most advantageous.
- If after the Tender has been publicly advertised and a successful Tenderer has been chosen, and before the Local Government and Tenderer have entered into a contract, a minor variation may be made by Local Government. A minor variation may <u>not</u> alter the nature of the goods and/or services procured, nor may it materially alter the specification or structure provided for by the initial Tender.
- Each Tenderer shall be notified of the outcome of the Tender following Council resolution or appropriate delegated authority. Notification must include:



- o The name of the successful Tenderer.
- o The total value of consideration of the winning offer.
- The details and total value of consideration for the winning offer must be entered into the Tenders Register at the conclusion of the Tender process.

For this procurement range, selection of Tenderer <u>must</u> be based on value for money (in accordance with the definition stated within this Policy) and which Tender response would be most advantageous to the Local Government.

To comply with the requirements of Regulation 18(4) of the Local Government (Functions and General) Regulations 1996, the Tender evaluation process must provide a written assessment of the extent that each Tender response satisfies the criteria which was set prior to advertising the Tender. This should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Tender response. The responsible Officer is expected to demonstrate due diligence when conducting a public Tender and must comply with any record keeping and audit requirements.

#### 9. TENDER AND QUOTATION EXEMPTIONS

In the following instances, public tenders or quotation procedures are not required (regardless of the value of expenditure):

- (a) An emergency situation as defined by the Local Government Act 1995;
- (b) The purchase is under a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Local Government, or another Local Government;
- (c) The purchase is under auction which has been authorised by Council;
- (d) The contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- (e) Any of the other exclusions under Regulation 11 of the Local Government (Functions and General) Regulations 1996 apply.

#### 10. REGULATORY COMPLIANCE REQUIREMENTS

#### Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations, provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

**Note:** The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

#### Anti-Avoidance

The Shire of Wandering shall not enter into two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of \$100,000, thereby avoiding the need to publicly tender.

#### Tender Criteria

1. The Shire of Wandering shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.



- 2. An evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase.
- 3. For Requests with a total estimated (Excl GST) price of:
- 4. Between \$40,000 and \$99,999 (Excl GST), the panel must contain a minimum of two (2) members; and
- 5. \$100,000 and above (Excl GST), the panel must contain a minimum of three (3) members.
- 6. The relevant Manager is to make a recommendation to the Chief Executive Officer for appointment of people to the evaluation panel to assess tenders \$100,000 and above (Excl GST).

#### **Advertising Tenders**

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders' section, preferably on a Wednesday or Saturday.

The tender must remain open for at least fourteen (14) days after the date the tender is advertised. Care must be taken to ensure that fourteen (14) **full** days are provided as a minimum.

The notice must include:

- (a) a brief description of the goods or services required;
- (b) information as to where and how tenders may be submitted;
- (c) the date and time after which tenders cannot be submitted;
- (d) particulars identifying a person from who more detailed information as to tendering may be obtained;
- (e) detailed information shall include:
  - (i) such information as the Shire of Wandering decides should be disclosed to those interested in submitting a tender;
  - (ii) detailed specifications of the goods or services required;
  - (iii) the criteria for deciding which tender should be accepted;
  - (iv) whether or not the Shire of Wandering has decided to submit a tender; and
  - (v) whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

#### **Issuing Tender Documentation**

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation. This is essential if clarifications, addendums or further communication is required prior to the close of tenders; all potential tenderers must have equal access to this information in order for the Local Government not to compromise its duty to be fair.

#### <u>Tender Deadline</u>

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

#### Opening of Tenders

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of a minimum of three (3) Shire Officers. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as *commercial-in-confidence* to the Shire of Wandering. Members of the public are



entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two (2) Shire of Wandering Officers present at the opening of tenders.

#### No Tenders Received Where:

the Shire of Wandering has invited tenders, however no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- (a) a sufficient number of quotations are obtained;
- (b) the process follows the guidelines for seeking quotations between \$40,000 & \$99,999 (Excl GST) listed above;
- (c) the specification for goods and/or services remains unchanged;
- (d) purchasing is arranged within six (6) months of the closing date of the lapsed tender.

#### Tender Evaluation

Tenders that have not been rejected shall be assessed by the Shire of Wandering by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

#### Addendum to Tender

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Wandering may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

#### Minor Variation

If, after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Wandering and tenderer have entered into a Contract, a minor variation may be made by the Shire of Wandering. A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

#### Notification of Outcome

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- (a) The name of the successful tenderer;
- (b) The total value of consideration of the winning offer.

The details and total value of consideration for the winning offer must also be entered into the Tenders' Register at the conclusion of the tender process.

#### 11. RECORDS MANAGEMENT

Records of all Tenders and Requests for Quotation must be retained in compliance with the State Records Act 2000 (WA) and the Shire of Wandering's internal Records Management Policy.

All records associated with the Tender or Request for Quotation process must be recorded and retained.

1. Tender Process and Requirements

For a tender process, the following records must be recorded and retained:

- Tender documentation:
- · Internal documentation;



- · Evaluation documentation;
- Enquiry and response documentation;
- · Approval documentation;
- Notification and award documentation.
- Request for Quotation Process and Requirements (Direct Purchasing) for a Request for Quotation Process and Requirements (Direct Purchasing the following records must be recorded and retained:
  - Quotation documentation:
  - Internal documentation;
  - Approval documentation;
  - Order forms and requisitions.

#### 12. PURCHASING FROM WA DISABILITY ENTERPRISES

Pursuant to State Government policy, Local Governments are encouraged to consider the option of purchasing goods and services from registered WA Disability Enterprises. This is contingent on the provision of fair value and quality.

#### Application

Local Governments are encouraged to invite relevant WA Disability Enterprises to respond to a Request for Quotation or Tender for goods or services. Determining the purchasing process to be followed is based on the actual or expected value of each purchase by the Local Government as outlined above in Section 5 (Purchasing Thresholds and Processes) of this Policy. There are seven (7) Disability Enterprises registered in Western Australia. A complete list of approved organisations is available from the following website: <a href="https://www.wade.org.au">www.wade.org.au</a>





#### SHIRE OF WANDERING

	VERBAL & WRITTEN QUOTATION FORM	
	ot Description of purchase/service	
	nd Evaluation iteria (Note – at this level, it may be sufficient to just quote 'value for money	r')
The following	g suppliers were asked to quote as per Council policy	
Date	Company/Contact Name/Contact Number	Amount Quoted \$ \$ \$
The recomm	ended quote is from For an amount of \$	
Signed:	Date / /	
Letter of App Letter of Eng Is the Contra Other	rder Issued. (Goods/minor services only) or Purchase Order Number: pointment (Services) Acknowledged by Contractor & filed) or Yes pagement (Consultancy) (Acknowledged by Consultant & filed). Yes actor a local business? Yes/No	
Signed	pproving Officer	



Policy Number:	CP023
Previous Policy Number:	N/A
Resolution Numbers:	
Last Reviewed:	
Next Reviewed:	August 2016
Responsible Officer:	Manager Finance & Administration
re: mark wall	TD-2 (A)
[Signature]	[Print Name]
Signed	Shire President

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



# OCCUPATIONAL, HEALTH AND SAFETY POLICY

Document Control Statement – The electronic reference copy of this Policy is maintained by the Finance Department. Any printed copy may not be up to date and you are advised to check the electronic copy at S:\A d m i n i s t r a t i o n \P o l i c i e s \ 2 0 1 5 to ensure that you have the current version. Alternatively, you may contact the Finance Department.

#### 1. OBJECTIVE

This policy outlines the Shire of Wandering's recognition of its moral and legal obligation its commitment to continuously improve the Occupational Safety and Health Standards and the Occupational Safety and Health Management Systems to reduce the hazards and subsequent incidents in the workplace.

#### 2. PRINCIPLES

The Shire of Wandering will manage occupational safety and health including the development and implementation of an Occupational Safety and Health Management System that complies with or exceeds legislative requirements including, but not limited to:

- the Occupational Safety and Health Act 1984
- the Occupational Safety and Health Regulations 1996,
- Australian Standards, Codes of Practice and Guidance Notes.

The Shire of Wandering will ensure that all levels of employees, including senior management, employees and contractors understand their roles and responsibilities in accordance with legislative requirements.

The Shire of Wandering will, so far as is practicable, meet their objectives by:

- a) provide and maintain workplaces, plant, and systems of work such that the employees are not exposed to hazards; and
- b) provide such information, instruction, and training to, and supervision of, the employees as is necessary to enable them to perform their work in such a manner that they are not exposed to hazards; and
- c) consult and cooperate with safety and health representatives, if any, and other employees at the workplace, regarding occupational safety and health at the workplace; and
- d) where it is not practicable to avoid the presence of hazards at the workplace, provide the employees with, or otherwise provide for the employees to have, such adequate personal protective clothing and equipment as is practicable to protect them against those hazards,; and
- e) make arrangements for ensuring, so far as is practicable, that
  - the use, cleaning, maintenance, transportation and disposal of plant; and
  - the use, handling, processing, storage, transportation and disposal of substances,

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

While at work all our employees, including contractors and volunteers will:

- a) ensure his or her own safety and health at work; and
- b) avoid adversely affecting the safety or health of any other person through any act or omission at work.
- c) comply with safety and health instructions given by the employer, including the direction to wear
  personal protective clothing or equipment;
- d) reporting of all hazards, accidents and incidents in the workplace to the employer in a timely fashion and assisting with any investigations when required.

A safe and efficient place of work is our goal.



# OCCUPATIONAL, HEALTH AND SAFETY POLICY

## 3. REFERENCES TO RELATED DOCUMENTS

- Occupational Safety and Health Act 1984
- Occupational Safety and Health Regulations 1996
- Australian Standards, Codes of Practice and Guidance Notes

Last Reviewed: Next Reviewed: Responsible Officer:	August 2016 Manager Finance & Administration
[Signature]	[Print Name]

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



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#### 1. OBJECTIVE

The objective of this policy is to:

- 1. ensure adequate amenity/streetscape provisions and protection when the installation and use of shipping and/or sea container(s) are approved.
- 2. apply development controls through guidelines for the installation of container(s).
- 3. provide guidelines for the approval of shipping and/or sea container(s) where applications comply with the provisions and/or intent of this policy.

This policy does not address the placement of transportable dwellings, relocated dwellings, railway carriages, or transportable offices, or the type of building commonly referred to as "Dongas".

#### 2. INTERPRETATION

For the purpose of this Policy, a sea container is a metal transportable structure designed for the storage and transport of goods from one location to another by road and sea, but can be used generally in 3 different ways:

- a) Road and Sea Transport: used by transport and shipping companies to transport and store goods or are temporarily used for storage on private or public property.
- b) Temporary storage of materials on a building site.
- c) Conversion to a building for personal or commercial storage on a property.

A sea container is not deemed to be an outbuilding or minor structure exempted from Planning Approval under Section 8.2 of Wandering Local Planning Scheme No. 3.

All other terms within this Policy shall have the same meaning given under the provisions of the Shire of Wandering Local Planning Scheme No. 3.

#### 3. CONDITIONS AND REQUIREMENTS

#### 3.1 General

- (a) Prior to locating a shipping/sea container on-site or changing the use of a shipping/sea container, an Application for Planning Approval (Attachment 1) is included as Schedule 6 of the Shire of Wandering's Local Planning Scheme No. 3 must be submitted and accompanied by the appropriate fee as set out in the schedule of Fees and Charges.
- (b) This policy is based on shipping and/or sea containers up to 12 metres in length for Commercial, Industrial, Residential, Rural Residential and Rural zones.
- (c) Container(s) shall be wholly located within the boundaries of any property the subject of an application for approval.
- (d) A Building Permit is required prior to the placement of a shipping/sea container on-site.
- (e) Container(s) shall be maintained in good and orderly condition to the satisfaction of
- (f) Council may require the applicant to advertise the proposal for a container(s) in accordance with the requirements contained within Town Planning Scheme No 3.
- (g) Container(s) shall comply with the setback requirements contained within Town Planning Scheme 3 relevant for the zone in which they are located.
- (h) Container(s) must satisfy the setback requirements according to the Building Code of Australia classification
- (i) Container(s) are not to be located over septic tanks and/or leach drains or utilities.
- (j) Sea containers are to be used for purpose of storage only.



3.2 Residential, Rural Residential and Commercial and Industrial Zone

In addition to Section 3.1 the following conditions need to be met in Residential zoned properties in relation to the use of Sea Containers;

- (a) Container to be in good condition prior to location upon any property.
- (b) Container(s) shall be repainted and suitably screened and/or fenced from public view.
- (c) A maximum of one (1) sea container will be considered per property.
- (d) Additional works or measures other than those already mentioned to properly address any amenity issues arising from the location of a sea container may be required by Council.

#### 3.3 Commercial and Industrial Zone

- (a) Container to be in good condition prior to location upon any property.
- (b) Container(s) shall be repainted and suitably screened and/or fenced from public view.
- (c) Council will consider more than one (1) sea container per property.
- (d) Additional works or measures other than those already mentioned to properly address any amenity issues arising from the location of a sea container may be required by Council.

#### 3.4 Rural Zone

In addition to Section 3.1 the following conditions need to be met in Rural zoned properties in relation to the use of Sea Containers;

- (a) Container(s) shall be suitably screened from public view.
- (b) Council will consider more than one (1) sea container per property.
- (c) Additional works or measures other than those already mentioned to properly address any amenity issues arising from the location of a sea container may be required by Council.

#### 4 REFERENCES TO RELATED DOCUMENTS

- Wandering Town Planning Scheme No. 3
- Planning and Development Act 2005

Next Reviewed: Responsible Officer:	August 2016 Shire President and CEO
[Signature]	[Print Name]

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



#### **ATTACHMENT 1**

#### **Application for Planning Approval Form**



## SHIRE OF WANDERING CHECKLIST

Checkboxes marked with a re required for all applications
Checkboxes marked with a re required for specified applications

1 -	1 – APPLICATION			
•	Landowners Details			
	Applicant Details (may be the same as Landowner)			
•	Daytime Contact Phone Number (essential) and Email (If Available)			
÷	Land Details (Address – Must be sufficient to locate property)	_		
•	Brief Details of Proposed Development – including estimated cost and completion date			
	Signatures – <u>MUST</u> have applicant's and <u>ALL</u> Landowner's signatures			
•	Fees – As Appropriate			
2 -	SITE PLANS			
•	Three (3) copies of the site plan with the proposed development at a scale of no less than 1:500			
•	Scale to be notated			
*	North Point			
•	Street Name – Lot Number and if appropriate, house number			
*	Location of existing and proposed buildings on site			
•	Means of Access (crossover, driveway, etc.)			
_	DI ANIC FOR REILL DINCE (IE RECLURED)	·····		
	PLANS FOR BUILDINGS (IF REQUIRED)			
49	Three (3) copies of floor and elevation plans at a scale of no less that 1:200			
4	Scale to be Notated			
4	HOME OCCUPATIONS, COTTAGE INDUSTRIES OR LAND USE APPLICATIONS			
43	Details of the proposal			
.O	Hours of operation (including operating times during the day and days of operation during the week			
6	Location of the proposal on site (see Site Plans)			
4	Details of access and parking (see Site Plans)			
ΑD	VICE			
lf a	ny buildings are to be constructed, then plans for Buildings are required.			
The above requirements are the minimum required for the Shire to assess a Planning Application.				
Further information may be required prior to determination of the application.				
	ould an Application for Planning Approval not contain all the requirements, as detailed above, I be considered incomplete and will <u>NOT</u> be accepted by the Shire of Wandering	, it		
	the combined and without and southern at the company of state can.			

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#### SHIRE OF WANDERING

#### **SCHEDULE 6 - APPLICATION FOR PLANNING APPROVAL**

LANDOWNER DETAILS Include names of all ow	mers shown on the title dee	d.
Surname(s):		
Postal Address of Owner	er(s):	
APPLICANT DETAILS  Mark "Same" If this app	llication is being lodged by t	the landowner,
Submitted by (Name an	d/or company):	
Postal Address of Applic	cant:	
Daytime Contact Phone	:	Email:
LAND DETAILS Indicate where the prop	osal development is to take	place.
Lot or Location No:	The state of the s	Street No:
Street / Road:		Locality:
<b>DEVELOPMENT DETAILS</b> Please attach a cover le	S tter if you wish to outline th	e proposal in more detail.
Type of Development (i.	e. Single House, Outbuilding	g, Change of Use, etc.):
Estimated Development	: Cost:	Estimated Completion Date:
SIGNATURES Please ensure all landow	mers sign this form.	
Applicant(s):		Date:
Owner(s):		Date:
This is <b>not</b> an application applications are required		f the site plan. werage Apparatus, for which separate
OFFICE USE ONLY		
	Payment Date:	
Lec Layania:	— rayment pate:	Receipt No:

Page 2 of 2



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#### 1. OBJECTIVE

The objective of this policy is to:

- To minimise the proliferation of signs within the Shire of Wandering by limiting the number and size of signs.
- To ensure that signs are appropriate to their location.
- To ensure that signs do not impact on the safety of traffic or pedestrians.
- To protect the amenity of residential areas, townscape areas and places of environmental and heritage/historic significance.
- To maintain a high development standard for signage.
- To encourage the use of materials and colours sympathetic to the surrounding natural and built environment.
- To ensure that signs are generally located on the land where the advertised business, product or service is being carried out.
- To advise which signs do not require an Application for Planning and/or Building Approval.

#### 2. PRINCIPLES

#### 2.1 Assessment

When assessing an application for signage, the following matters shall be taken into consideration:

- The objectives as stated within this Policy;
- The requirements of this Policy and any relevant Planning and Building Legislation;
- The amount of existing advertising and advertising proposed that is exempted;
- The professional quality of the signage, its colours and materials and how it relates to surrounding land uses.
- The information contained on the signage proposed and the appropriateness of the details contained on the signage.

#### 2.2 Exemptions

Planning and/or Building Approval is generally required for any signage within the Shire of Wandering.

A number of signs, however, are exempt from requiring Planning and/or Building approval as follows:-

- (i) Attachment 1 Signs that are exempt from Planning Approval, relating to signs on all land within the Shire of Wandering, regardless of whether the land is subject to a Town Planning Scheme or Interim Development Order. Building approval may still be required (check Attachment 2).
- (ii) Attachment 2 Signs exempt from Building Approval, however, Planning Approval may still be required (Check Attachment 1).

The exemptions listed in Attachments 1 and 2 do not apply to buildings, conservation areas or landscape protection zones listed by the National Trust, listed on the register of the National Estate or included in Council's Municipal Heritage Inventory or Town Planning Schemes because of their heritage or landscape value. Regardless of whether a sign is exempt from Planning and/or Building Approval by this policy or the requirements of Council's various Town Planning Schemes, all signs shall also comply with the standards and requirements of this policy in all other regards.



#### 2.3 Prohibited Signs

There are some signs that Council will not support for a number of reasons including safety and amenity issues. No advertising device shall be erected or maintained:

- So as to obstruct the view from a street or other public place of traffic, traffic signs or traffic devices;
- If the sign is in the opinion of Council likely to be confused with or mistaken for a traffic device or traffic sign;
- On any ornamental tower, spire, dome or similar architectural decoration or other super-structure above the main roof of a building;
- Which is painted on the roof of any building;
- If it involves a bill or fly posting;
- So as to obstruct the access to or from any door, fire escape or window;
- On any lot that is zoned residential or used for residential purposes unless it
  is listed as an exempted sign in Appendices 1 and 2, otherwise permitted by any
  other legislation, or specifically approved by Council;
- On any building or structure the stability of which is in the opinion of Council's Building Surveyor likely to be adversely affected by the sign;
- Is not structurally sound and capable of withstanding any forces to which it
  would be reasonably subjected without collapsing, deforming or moving from
  the position in which it was erected or displayed;
- On a light pole or telephone pole or any other pole, structure or object used in connection therewith without the approval in writing of the relevant authority responsible for the erection or maintenance of such pole or other structure;
- On any tree, shrub or vegetation of any kind;
- In any position where in the opinion of Council the contents thereof will be unsuitable or out of harmony with the surroundings of the locality for which it is proposed;
- In a position where in the opinion of Council it obstructs or impedes all or part of the view which may be enjoyed from a street, way, footpath, public place or private property of a place, feature or landscape of natural beauty;
- Which in the opinion of Council contains crude or offensive graphics and text;
- Which is not site specific, unless otherwise permitted under the provisions of this Policy;
- If it is an illuminated pulsating sign;
- If it incorporates animation or movement in its design or structure;
- If it contains glass other than an electric light globe or tube;
- If it comprises of paper, cardboard, cloth or other flammable material of any kind other than in respect of posters securely fixed to a signboard or to flags, bunting or pennants that are approved by Council;
- If it is illuminated by flammable material;
- Other than in conformity with the terms and conditions of the planning or building approval issued in respect thereof.

#### 2.4 Signs On or Near Main Roads

All signs on or directed towards a road under the control of Main Roads Western Australia (MRWA) are also required to be approved by MRWA. Persons wishing to apply for such signs shall obtain the necessary approvals from Council, prior to separate application being made to MRWA.



#### 2.5 Maintenance

Every sign and advertising device (whether exempt or the subject of planning and/or building approval) shall be kept clean and maintained in good order and condition, by the owner, failure to do so may result in Council issuing the owner with a notice to repaint or restore the advertisement to a standard specified by Council or to remove the sign entirely from the site.

#### 2.6 Requirements for Specific Signs

Unless otherwise stated within in this Policy, all signs:

- are to provide a minimum headway distance of 2.7m or down to 2.4m if approved by Council; and
- shall be site specific.

The following requirements relate to the more common signs for which approval is sought and provides a definition of each sign.

If requirements for particular signage are not mentioned within this Policy, then standards shall be set at Council's discretion.

#### 2.7 Portable Signs

(Signs not attached to a structure and capable of being carried from one position to another)

A maximum of one portable sign may be permitted per shop or tenancy on a lot.

A portable sign shall:

- Be a maximum of 1.0m in height;
- Be a maximum width of 0.5m;
- Not have more than two faces;
- Only refer to the owner or occupier of the premises to which it is related and the nature of the business or special event or activity carried on therein;
- Be located within 5m of the main entrance to the tenancy
- Not cause any interference or hazard to vehicular or pedestrian traffic;
- Be removed from the land in the event of high winds or a storm threat;
- Be removed at the close of business each day.

#### 2.8 Projecting Signs

(Signs attached to, but projecting beyond the extremities of a building)

Council may permit one projecting sign per tenancy on a lot.

A projecting sign shall:

- Provide a minimum headway of 2.4m;
- Not exceed 1.5m in length;
- Not exceed 500mm indepth;
- Not extend beyond the boundaries of the lot on which the supporting building is located;
- Not be located on a roof.

#### 2.9 Rural Produce Signs

(Signs advertising goods for sale that were grown or produced on the site)

One rural produce sign may be erected or displayed on each landholding in the Rural and Special Rural Zones and on other land within the Shire used for rural purposes, provided that:

The sign shall only advertise produce which has been grown or lawfully manufactured on



the land where the sign is erected;

- The sign is withdrawn when the produce is not for sale;
- The area of the sign shall not exceed 2m² in area.
- The sign is not made of reflective materials.

#### 2.10 Signs at Public Reserves

#### (Signs at ovals, recreational reserves etc.)

A maximum of one "sponsor" sign will be permitted for each Shire authorised sporting organisation to be permanently erected comprising:

- A maximum area of 2m<sup>2</sup>;
- Equitable access for those sporting or community groups using the facility;
- Located within the grounds in a position where the signage cannot be easily viewed from outside the venue.

Additional sponsorship signage for each Shire authorised sporting organisation may be considered by the Shire upon written application from the respective sporting organisation.

A maximum of one "sponsor" sign will be permitted for each organisation authorised sporting team comprising :

- A maximum area of 1m<sup>2</sup>;
- Equitable access for those teams using the facility;
- Located within the grounds in a position where the signage cannot be easily viewed from outside the venue; and
- Erected for the season of the sporting organisation (plus one week either side of the sporting season).

#### Temporary sponsorship signage:

- May be located within the grounds in a position where the signage cannot be easily viewed from outside the venue; and
- Shall be removed within 24 hours of the completion of the event.

#### 2.11 Signs Under Verandahs

#### (Signs suspended from under a verandah)

Council may permit one sign per tenancy under a verandah.

#### A sign under a verandah shall:

- Provide a minimum headway of 2.7m, or down to 2.4m if approved by Council;
- Not exceed 2.4m in length or 500mm in depth;
- Shall not have any moving parts and shall be firmly affixed to the wall or suspended from the verandah.
- Not be within 2.5m of another sign under that same verandah;
- Be affixed at right angles to the wall of the building to which the verandah is attached except on a corner of a building where the sign may be placed on such an angle as to be seen from both streets;
- Be placed such that the centreline of the sign corresponds with the centreline of the verandah.

#### 2.12 Temporary Community and Sporting Signs

## (Temporary signs advertising an upcoming sporting, recreational or other community event)

Community and Sporting Groups may place signs on public or private land showing the name, location and date of a coming event with the permission of the land owner.



A maximum of two (2) temporary community and sporting signs relating to the same event shall be permitted to be displayed off the premises where the event is to be held. In addition, one (1) sign may be erected at the actual premises or location on the day of the event provided each sign does not exceed the requirements for "Temporary Signs" as stated in this Policy.

Temporary Community and Sporting Signs shall:

- Not exceed 0.5 m² in area; and
- Be removed within 2 days of the event being held.
- Shall be located at lease 3 metres from the edge of the road.

Failure to comply with the above requirements may result in the sign being confiscated.

## 2.13 Wall and Fascia Signs (Shops, Showrooms & other Uses Appropriate to a Shopping Area)

(Signs fixed or painted on a wall or fascia of a building or fascia of a verandah)

One wall and/or fascia sign may be affixed to or painted on the frontage of a building for each profession, trade or business carried out within that building provided that:

- A wall sign is not to exceed 4 m² in area;
- A fascia sign is not to exceed 2 m² in area;
- The sign shall not extend beyond the extremities of the building or fascia to which it is attached.

#### 3. REFERENCES TO RELATED DOCUMENTS

- Shire of Wandering Town Planning Scheme No. 3
- Planning and Development Act 2005

Policy Number: Previous Policy Number:	CP026 N/A
Resolution Numbers:	
Last Reviewed: Next Reviewed:	August 2016
Responsible Officer:	CEO
[Signature]	[Print Name]
Signed	Shire President

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



## ATTACHMENT 1 Signs Exempted From Planning Approval

#### SCHEDULE 5 - EXEMPTED ADVERTISEMENTS

LAND USE AND/OR DEVELOPMENT REQUIRING ADVERTISEMENT	EXEMPTED SIGN TYPE AND NUMBER (includes the change of posters or poster signs and applies to non-illuminated signs unless otherwise stated)	MAXIMUM AREA OF EXEMPTED SIGN
Dweflings	One professional name-plate as appropriate,	0.2m²
Home Occupation	One advertisement describing the nature of the home occupation.	0.2m²
Places of Worship, Meeting Halls and Places of Public Assembly	One advertisement detailing the function and/or the activities of the Institution concerned.	0.2m²
Cinemas, Theatres and Drive-in Theatres	Two signs (illuminated or non-illuminated) detailing the entertainment being presented from time to time at the venue upon which the signs are displayed.	Each advertisement sign not to exceed 5m²
Shops, Showrooms and other uses appropriate to a Shopping Area	All advertisements affixed to the building below the top of the awning or, in the absence of an awning, below a line measured at 5 metres from the ground floor level of the building subject to compliance with the requirements of the Signs Hoarding and Bill Posting Local Laws.	Not Applicable
Industrial and Warehouse Premises	A maximum of four advertisements applied to or affixed to the walls of the building but not including signs which project above the eaves or the ridge of the roof of the building, and excluding signs projecting from a building and excluding signs which are connected to a pole, wall, or other building.	Total area of such advertisements shall not exceed 15m <sup>2</sup>
	A maximum of two free-standing advertisement signs not exceeding 5 metres in height above ground level.	Maximum permissible total area shall not exceed 10m² and individual advertisement signs shall not exceed 6m².
Showroom, racecourses, major racing tracks, sports stadia, major sporting grounds and complexes	All signs provided that, in each case, the advertisement is not visible from outside the complex or facility concerned either from other private land or from public places and streets.	Not Applicable
Public Places and Reserves	Advertisement signs (illuminated and non-illuminated) relating to the functions of Government, a public authority or a local government excluding those of a promotional nature constructed or exhibited by, or on behalf of any such body, and	Not Applicable
	b) Advertisement signs (illuminated and non-illuminated) required for the management or control of traffic on any public road, car park, cycleway, railway or waterway where such advertisement has been constructed or exhibited by or at the direction of a Government department, public authority or a local government, and	Not Applicable



LAND USE AND/OR DEVELOPMENT REQUIRING ADVERTISEMENT	EXEMPTED SIGN TYPE AND NUMBER (includes the change of posters or poster signs and applies to non-illuminated signs unless otherwise stated)	MAXIMUM AREA OF EXEMPTED SIGN
·	c) Advertisement signs (illuminated and non-illuminated) required to be exhibited by or pursuant to any statute or regulation or the like made pursuant to powers contained within a Statute provided that any such advertisement is constructed and/or exhibited strictly in accordance with the requirements specified therein.	Not Applicable
Railway Property and Reserves	Advertisement signs exhibited on such land provided that each such advertisement is directed only at persons at or upon railway station.	No sign shall exceed 2m² in area.
Advertisements within Buildings	All advertisements placed or displayed within buildings which cannot ordinarily be seen by a person outside of those buildings.	Not Applicable
All classes of buildings other than single family dwellings	One advertisement sign containing the name, number and address of the building, the purpose for which the building is used or the name and address of the managing agent thereof.	0.2m²
TEMPORARY SIGNS	EXEMPTED SIGN TYPE AND NUMBER (All non-illuminated unless otherwise stated)	MAXIMUM AREA OF EXEMPTED SIGN
Building Construction Sites (advertisement signs displayed only for the duration of the construction) as follows:		
a) Dwellings	One advertisement per street frontage containing details of the project and the contractors undertaking the construction work.	2m²
b) Multiple dwellings, shops, commercial and industrial properties	One sign as for a) above.	5m²
c) Large development or	One sign as for a) above	10m²
redevelopment projects involving shopping centres, office or other buildings exceeding three (3) storeys in	One additional sign showing the name of the project builder.	5m²
helght	, 9	
Sales of goods or livestock	One sign per lot displayed for a period not exceeding three (3) months advertising the sale of goods or livestock upon any land or within any building upon which the sign is exhibited provided that the land is not normally used for that purpose.	2m²
Property transactions Advertisement signs displayed for the duration of the period over which property transactions are offered and negotiated as follows:		
a) Dwellings	One sign per street frontage for each property relating to the Sale, leasing or impending auction of the property at or upon which the sign is or the signs are displayed.	Each sign shall not exceed an area of 2m²

Shire of Wandering TPS 3

Page No. 53



TEM	PORARY SIGNS	EXEMPTED SIGN TYPE AND NUMBER (All non-illuminated unless otherwise stated)	MAXIMUM AREA OF EXEMPTED SIGN
b)	Multiple dwellings, shops, commercial and industrial properties	One sign as for a) above.	Each sign shall not exceed an area of 5m <sup>2</sup>
с)	Large properties comprised of shopping centres, buildings in excess of four (4) storeys and rural properties in excess of five (5) hectares.	One sign as for a) above	Each sign shall not exceed an area of 10m <sup>2</sup>
Adve perio	ay Homes  rtisement signs displayed for the d over which homes are on ay for public inspection	a) One sign for each dwelling on display.  In addition to a) above one sign for each group of dwellings displayed by a single project builder giving details of the project building company and details of the range of dwellings on display.	2m² 5m²

## ATTACHMENT 2 Signs Exempted From Building Approval

- An advertisement or advertising device erected pursuant to any statutory obligation, whilst that statutory obligation continues;
- A sale sign not exceeding 2.0m² in area erected on the land being sold or auctioned;
- A home occupation sign not exceeding 0.2m² in area erected or affixed on the street
  alignment or between that alignment and the building line of the building to which it relates,
  showing the name and occupation or profession of an occupation or profession of an
  occupier of those premises;
- A sign affixed to or displayed in or through a shop window;
- A sign or group of signs not exceeding 2m<sup>2</sup> in gross total area showing the name and occupation of any occupier of the premises subject to the requirements of this Policy;
- A building name sign on flats or home units where they are of a single line of letters not exceeding 300mm in height and fixed to or painted or otherwise displayed on a wall of the flats or home units;
- A sign required by the Builders' Registration Board or other statutory authority and which is required to be erected on building sites during the operations if such sign is:
- within the boundaries of the lot upon which the building operations are taking place;
- no more than 1.5 m<sup>2</sup>;
- has no part more than 2.0m above the ground directly below it; and
- is removed from the site within 7 days of completion of the building works.
- A temporary community, residential and sporting sign subject to the requirements of this policy;
- Temporary sponsorship signage subject to the requirements of this Policy;
- A sign erected by Council on land under its care, control and management;
- A club, association or other such body may with the approval of Council display a maximum
  of 4 unaffixed sporting/community signs on road reserves within the Shire for a period of 10
  days prior to the event to which the sign relates;
- A sign within a building.
- A sign not exceeding 0.2 m² at a church, hall or other place of public assembly detailing the function and/or activities of the institution concerned.



## INTEGRATED PLANNING POLICY

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#### 1. OBJECTIVE

The Shire recognises that for sustainability, good governance and the provision of effective services and facilities for the community, an integrated approach is needed to all planning and resourcing activities. The objective of this policy is to provide guidance and mandate activities to ensure compliance with the Integrated Planning Regulations of the *Local Government Act* 1995.

#### 2. PRINCIPLES

The Councillors and employees will follow the Local Government Department's Integrated Planning Framework that provides the process to:

- Ensure community input is explicitly and reliably generated.
- Provide capacity for location specific planning were appropriate.
- Inform long-term objectives of the Shire with these inputs.
- Identify the resourcing requirements to deliver against the long-term objectives.
- Clearly articulate long-term financial interchange implications and strategies.

#### 3. APPLICATION

As part of the Shire of Wandering's planning cycle, the principles and practices of the integrated planning framework will be demonstrated in all consultation, research, development and implementation phases of the strategic planning process.

Outcomes from the process are a Wandering Community Strategic Plan 2013 - 2023 (CSP) representing the long term community aspirations, a Corporate Business Plan 2014 - 2018 (CBP) outlining the strategic and operational objectives to be achieved in the four year period. The CBP will demonstrate activities and projects are fully resourced and have appropriate timelines and performance measures.

This will be underpinned by a series of informing strategies and plans which will include:

- a 10 year long-term financial plan;
- a workforce plan that is reviewed every four years in conjunction with the corporate business plan:
- an asset management plan for the life cycle of all assets including maintenance and replacement programs; and
- any relevant issue specific strategies and plans for major projects or key developments.

The Council will ensure that there are adequate resources provided in both the integrated planning development and delivery phases to ensure timelines and legislative requirement are met and that the community expectations are addressed in a sustainable manner.

The integrated planning process and outcomes will be incorporated into the performance indicators of the CEO for the overall integrated planning process and for Managers for the components relative to their areas of control.

Councillors and employees will be trained as appropriate and guideline documents and processes will be recorded appropriately and made available to all new and existing staff to ensure continuity and quality management of the integrated planning process.



# **INTEGRATED PLANNING POLICY**

### 4. REFERENCES TO RELATED DOCUMENTS

- Local Government Act 1995
- Wandering Community Strategic Plan: 2013 2023
- Corporate Business Plan: 2014 2018
- Integrated Planning and Reporting Department of Local Government and Communities Framework and Guidelines: October 2010

Policy Number:	CP027
Previous Policy Number:	N/A
Resolution Numbers:	
Last Reviewed:	
Next Reviewed:	August 2016
Responsible Officer:	Shire President & CEO
Signature]	[Print Name]
Signed	Shire President



# WORKFORCE PLANNING & MANAGEMENT POLICY

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#### 1. OBJECTIVE

The Shire of Wandering is committed to ensuring that strategic, operational and legislative objectives are met through efficient and effective management of its workforce for the delivery of service to the community in a timely and cost effective manner. Effective workforce planning and resourcing demonstrates compliance with the integrated planning requirements of Section 5.56 (2) of the *Local Government Act* (1995).

#### 2. PRINCIPLES

The Shire of Wandering is committed to workforce planning, identifying that it is an essential management function in its operations.

The Shire of Wandering recognises that the achievement of all goals and objectives are reliant on the skills and knowledge of its workforce and their individual resilience, perseverance and unique capacity to fit the environment.

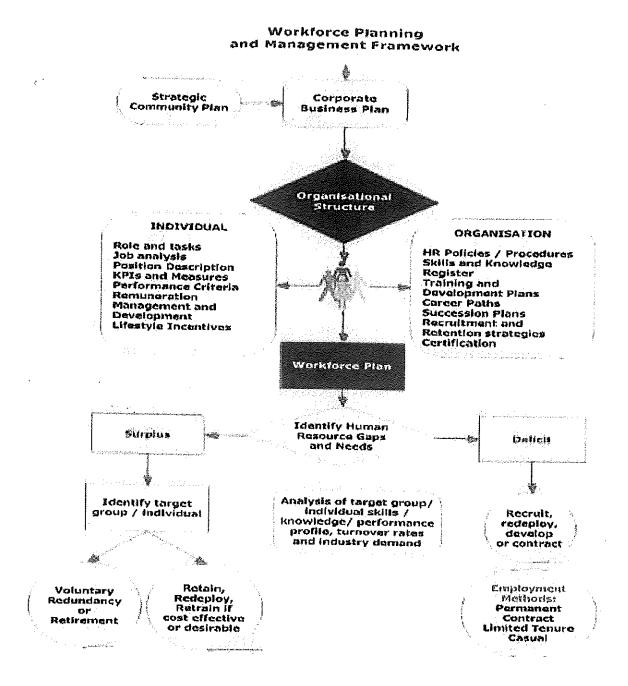
#### 3. APPLICATION

Workforce planning is a continuous process of shaping the workforce to ensure it is capable of achieving the Shire of Wandering's objectives into the future. It provides the framework for assessing the demand and supply of the workforce and aims to have the right people in the right place at the right time to ensure the delivery of organisational goals resourced through effective long-term financial and business plans.

The Shire is committed to resourcing workforce requirements through its integrated planning processes as outlined in this diagram below. It recognises the responsibility for managing people lies with the person who has the executive responsibility for the objectives of the service / activity / function of their division.



# WORKFORCE PLANNING & MANAGEMENT POLICY



#### 4. ROLES AND RESPONSIBILITIES

#### 4.1 CEO and Managers

- 4.1.1 CEO and Managers of staff have the responsibility and accountability for ensuring that all employees are managed appropriately within their own work areas. In each of these areas, current and future demand and supply should be assessed as part of the annual and strategic planning cycles.
- 4.1.2 All managers will ensure effective setting of KPIs and performance criteria for their staff that will meet relevant organisational objectives. Staff appraisals will incorporate training and development plans to ensure the current and future skills and knowledge



# WORKFORCE PLANNING & MANAGEMENT POLICY

needs are met wherever practicable, with gaps and omissions reported to the CEO for inclusion in the Workforce Plan.

4.1.3 The CEO will research, collect and monitor relevant workforce data and statistics including demographics and trends as part of the integrated planning cycle.

#### 4.2 Employees

4.2.1 All staff involved in organisational, operational or project planning will ensure that workforce implications are considered and included in all strategic or operational plans.

#### 5. REFERENCES TO RELATED DOCUMENTS

• Section 5.56 (2) Local Government Act 1995

Previous Policy Number: Resolution Numbers: Last Reviewed:	N/A
Next Reviewed: Responsible Officer:	August 2016 Shire President and CEO
[Signature]	[Print Name]

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# COMMUNITY ENGAGEMENT & CONSULTATION POLICY

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#### 1. STATEMENT

The Shire of Wandering recognises that community engagement and the opportunity for communities to participate in planning for the future are vital in ensuring we meet our strategic objective "Community Engagement" in Wandering's Community Strategic Plan: 2013 - 2023.

Community engagement is about involving the community in decisions which affect them and it is critical to the successful development and implementation of acceptable policies and decisions and for improving services by being responsive to the needs of the community.

Community engagement does not mean achieving consensus. However, it does involve seeking broad, informed agreement and the best possible solution for Council and the community.

#### 2. OBJECTIVES

The key objectives of this policy are to:

- develop strong and healthy networks between the residents and other stakeholders of Wandering and the Shire of Wandering by ensuring citizens are well informed about issues, strategies and plans that may directly or indirectly affect them.
- seek the views of all stakeholders, selecting engagement methods that are flexible, inclusive and appropriate by giving opportunities to be involved in Council's decision making processes.
- capitalise on the ideas, experience and information that residents and other stakeholders have in relation to the Shire of Wandering.
- improve service delivery and Council decision making by incorporating community views, information and aspirations.
- outline the parameters within which residents may, if they choose to, exercise influence over decisions that impact upon their quality of life and development of their community.

#### 2. PRINCIPLES

The Shire of Wandering recognises that local democracy, community leadership, civic participation and the social capital of the Wandering community is enhanced by the process of community engagement in decision making and that people have a voice in decisions that affect their lives.

Council endeavours to embody the following principles for public engagement which have been developed by the Department of Premier and Cabinet - Office of Citizens and Civics: Consulting Citizens Series.

#### 2.1 Be Open and Inclusive

- we recognise community participation is an integral part of informed decision making:
- we promote and support opportunities for the community to actively participate;
- we encourage involvement from all stakeholders and will use engagement



# COMMUNITY ENGAGEMENT & CONSULTATION POLICY

processes that are accessible and inclusive by initiating a range of processes which foster opportunities to optimise the current level of community engagement.for residents and other stakeholders.

#### 2.2 Create Mutual Trust, Respect and be Accountable

- we treat all stakeholders in the engagement process with respect and dignity whilst acknowledging of the scope of community knowledge.;
- we will approach engagement from an impartial perspective and it will be conducted with honesty, integrity and displaying an awareness of and respect for cultural protocols;
- we will be accountable, accessible and ethical in all dealings with the community:

### 2.3 Engage Early and be Clear

- we will seek early engagement and regularly involve the community in decision making;
- we will communicate clearly the objectives of the engagement process and provide community members with all available, relevant information as part of the consultation engagement process to ensure informed discussion;
- we will communicate the parameters of the engagement process to participants from the outset, including legislative requirements, Council's sphere of influence, conflicting community views, policy frameworks and context, budget constraints etc.;
- we acknowledge that planning is a critical process to deliver successful outcomes and are committed to developing and implementing community engagement plans.

#### 2.4 Consideration and Feedback

- we are committed to demonstrating that we have considered all community contributions and relevant data prior to making any decisions that affect the local community;
- we are committed to providing participants with feedback at key stages throughout the project and upon completion and how community input influenced the decision.

#### 2.5 Skills and Resources

- we recognise the skills required to undertake community engagement and will provide staff with opportunities for further skill development and training;
- we recognise that from time to time we may need to retain professional consultants to assist with certain engagement strategies.

#### 2.4 Strategies

The Shire of Wandering is to implement this policy by:

- requiring staff to assess the impact or potential effect of their planning activities, program
  or project implementation and consider the appropriate level of community engagement
  required.
- employing the most cost effective and contemporary methods for providing information to the community.
- requiring staff to develop community engagement plans for major or complex long term planning and projects as well as contentious community issues.



# COMMUNITY ENGAGEMENT & CONSULTATION POLICY

- providing staff with the resources to develop these plans and skill development where required to undertake community engagement.
- undertaking a review of existing community engagement mechanisms.
- report on the level and effectiveness of community engagement within the Shire of Wandering Annual Report, noting community engagement activities as a Key Performance Indicator.

#### 2.5 Community Consultation Criteria

The following criteria may be used to determine which issues, projects or programs may benefit from community engagement:

- the issue affects the rights and entitlements of members of the community or a significant group in the community.
- · the issue is likely to affect people's quality of life.
- the issue affects the natural environment.
- a significant number of people or particular groups are likely to have strong or competing views on the issue (both positive and negative).
- insufficient information is available on which to make a decision about an issue.
- the issue is technically complex.
- the Shire genuinely wants to find out the views of the stakeholders and community members.
- agreement or acceptance by the community is to be critical to the long term success of the project.

#### 2.6 Communicating Outcomes of Consultation

The Shire is committed to keeping residents informed and following community consultation will endeavour to advise of the decision that is made, particularly for those stakeholders who have provided adequate identification.

#### 3 REFERENCES TO RELATED DOCUMENTS

- Section 5.56 Local Government Act 1995
- Shire of Wandering Community Strategic Plan: 2013 2023
- Department of Premier and Cabinet Office of Citizens and Civics: Consulting Citizens Series.

Policy Number: Previous Policy Number:	CP029 N/A
Resolution Numbers:	
Last Reviewed:	
Next Reviewed:	August 2016
Responsible Officer:	CEO

[Signature] [Print Name]
Signed Shire President





# COUNCILLORS REPRESENTING COUNCIL AS DELEGATES POLICY

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#### 1. OBJECTIVE

The objective of this policy is to provide Councillors with specific guidelines when acting as a delegate on behalf of the Shire of Wandering.

#### 2. PRINCIPLES

- 1. Councillors and Officers representing Council or the Shire as delegates are not empowered to commit Council or the Shire to any course of action unless provided with specific authority of Council or until such time as Council has approved of such action through Council's normal process. This applies particularly when casting a vote in the capacity of a representative or delegate of Council or the Shire at a meeting of an external committee, agency or organisation.
- 2. Officers appointed to external committees or representing the Shire at any meeting other than Council meetings are to maintain close liaisons with Council.
- 3. When a delegate requires a decision from Council in respect to their external appointment, a request should be provided to the CEO to enable the preparation of a written report. The views of the delegate may, if deemed appropriate by the CEO, be expressed in the report, however the Officer should only reflect his or her professional opinion on the subject.
- 4. Wherever practicable, delegate's reports should be submitted in writing to Council and circulated to Elected Members.

#### 3. REFERENCES TO RELATED DOCUMENTS

Section 5.10, Local Government Act 1995

Policy Number: Previous Policy Number:	CP030 N/A
Resolution Numbers: Last Reviewed:	
Next Reviewed: Responsible Officer:	August 2016 Shire President and CEO
Responsible Officer:	Shire President and CEO
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Signature] Signed	[Print Name] Shire President





## PRIVATE WORKS POLICY

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#### 1. OBJECTIVE

The Shire of Wandering undertakes works for external clients in the area. The revenue from these private works fluctuates.

The objective of this policy is to provide the framework for undertaking works for external individuals, companies or public agencies. The Shire undertakes private works to assist external clients provide infrastructure and services where this is of benefit to the community and can be undertaken without detriment to the Council's own works program.

#### 2. PRINCIPLES

This Policy applies to the undertaking of works and services by the Council for entities external to the Shire of Wandering.

Private works include:

- works undertaken for external individuals, companies and government agencies
- supply of Shire materials
- · hire of Shire plant.

The following principles guide the Shire's involvement in private works:

- The Shire will not knowingly tender against private contractors for external contracts;
- 2. Private works will generally be of a minor nature and will not adversely affect the Shire's operations or work program;
- 3. Where private works of a significant nature are proposed they will be subject to rigorous approval, project management and reporting processes;
- 4. Private works will be priced as per Council's adopted Fees & Charges. To provide a reasonable commercial return to the Shire the Fees & Charges will need to show additional Profit & Overhead rates in relation to Materials & External Contractors (proposed rate for P&O rates is 15%);
- 5. The Shire will carefully assess any risk associated with the undertaking of private work in accordance with the Shire's Risk Management Policy.

#### 2.1 Private Works Thresholds

- 1. Private works meeting the definition of Major Trading Undertakings under the Act require the approval of the Council and are subject to the preparation of a publicly notified business plan prepared in accordance with section 3.59 of the Local Government Act 1995.
- 2. Private works to a value in excess of \$25,000 may not be undertaken without prior Council approval.

Proposals to undertake such private works must be supported by a business plan that sets out:

- The scope of works to be undertaken including key milestones
- The value of the works
- Financing and payment provisions
- Risk assessment



## PRIVATE WORKS POLICY

- Insurance, liability and bond provisions
- Management of the contract
- Accountability and reporting requirements
- Other appropriate Governance arrangements
- 3. The CEO shall consider and, at his / her discretion, approve applications from community groups and local sporting organisations for in-kind works by Council on a case by case basis up to the value of \$1,000.

### 2.2 Financial Management and Reporting

All private works jobs up to a value of \$25,000 will be supported by a purchase order or other acceptable contract documentation that provides a clear specification, details of price and requirements for payment.

Private works jobs in excess of \$25,000 must be supported by a Business Plan and Contract in a form appropriate to the nature of the work to be undertaken.

All related procurement decisions are to be made in accordance with the Shire's Purchasing and Tender Policy.

To aid monitoring, transparency and reporting all private works are to be accounted for so that the expenditure, revenue and return to the Shire on individual jobs are separately identifiable.

Details of private works are to be reported to the Council for information at each Council meeting.

Progress reports against the business plan on jobs in excess of \$25,000 are to be submitted to the Council monthly.

#### 2.3 Risk

The Shire will ensure minimal risk for works undertaken for external parties. The Shire will exercise a high level of care and professionalism in the pricing and design of work and ensure contracts are written to make any "costs" risk remain with the external party.

#### 2.4 Contract Documentation

The responsible officer shall prepare the contract documentation which will include the scope of work, quotations provided, all other details, emails and correspondence.

#### 2.5 Records Management

All records associated with the private works process must be recorded and retained, including:

- a. Quotation documentation:
- b. Order forms and requisitions;
- c. Business Plans/Contract documentation:
- d. Relevant emails, notes and correspondence.



# **PRIVATE WORKS POLICY**

Record retention shall be in accordance with the minimum requirements of the State Records Act and the Shire of Wandering's Records Management for Councillors and Employees Policy.

#### 3. REFERENCES TO RELATED DOCUMENTS

- Local Government Act 1995
- Shire of Wandering Purchasing and Tender Policy 2015
- Shire of Wandering Records Management for Councillors and Employees Policy 2015

Policy Number: Previous Policy Number:	CP031 N/A
Resolution Numbers:	
Last Reviewed:	
Next Reviewed:	August 2016
Responsible Officer:	Manager Finance & Administration
	[Print Name]





# EMERGENCY RESPONSE LEAVE FOR EMPLOYEES POLICY

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#### 1. OBJECTIVE

The objective of this policy is to provide a clear framework for employees to access paid leave when an employee has attended an Emergency Management Response, in addition to leave entitled under the *Local Government Industry Award 2010*.

#### 2. DEFINITIONS

**Emergency Management Response** – As per section 3 of the Emergency Management Act 2005 it includes combating the effects of an emergency, provision of emergency assistance for casualties, reduction of further damage, and help to speed recovery.

**Recognised Emergency Management Body** – a body that is located within the Shire of Wandering and has a role or function under State or Local Government Emergency Plans or arrangements for dealing with emergencies/natural disasters, fire fighting, civil defence or rescues, or any other body whose predominant purpose is responding to an emergency or natural disaster.

Shire of Wandering Employee (employee) – permanent employee or a person employed in a contract position for greater than 12 months, and in both cases, employed as full time or part time by the Shire of Wandering. It does not include casual employees or contract employees of less than 12 months.

#### 3. PRINCIPLES

Shire of Wandering employees will be able to access paid leave, in addition to leave entitled under the *Local Government Industry Award 2010* of up to 34 hours per financial year, when attending to an Emergency Management Response as a volunteer from a Recognised Emergency Management Body, where the response is within ordinary hours of work. Note: The hours will not accrue into a new financial year and will not be paid out on termination.

This leave may include where the employee has attended an Emergency Management Response and has not had a sufficient break prior to returning to work as per normal ordinary hours.

The Shire of Wandering employee, before attending the Emergency Management Response, is required to assess the operational needs and customer service impact to the Shire of Wandering before volunteering to attend, and where practical, obtain approval from their supervisor.

The employee will provide to the Shire on an annual basis written notification detailing their membership with a Recognised Emergency Management Body.

A senior office bearer of a Emergency Management Body must provide in writing, proof of attendance of the Shire of Wandering employee at an Emergency Management Response and this must be attached to the leave application form.

Where an employee is part time, the maximum leave of 34 hours is to be pro rata based on their proportion of full time equivalent (FTE). For example, where an employee is 0.5 FTE, they would be entitled to up to 17 hours per financial year.

### 4. REFERENCES TO RELATED DOCUMENTS

- Local Government Industry Award 2010
- Emergency Management Act 2005



# EMERGENCY RESPONSE LEAVE FOR EMPLOYEES POLICY

Last Reviewed: Next Reviewed: Responsible Officer:	August 2016 Manager Finance & Administration



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#### 1. DEFINITIONS

Asset - a physical item that is owned or controlled by Council, and provides or contributes to the provision of service to the community.

Asset Register - a record of asset information considered worthy of separate identification including inventory, historical. condition, construction, technical and financial.

Asset Management - the processes applied to assets from their planning, acquisition, operation, maintenance, replacement and disposal to ensure that the assets meet Council's priorities for service delivery.

Asset Management Plan - a plan developed for the management of an infrastructure asset or asset category that combines multi-disciplinary management techniques (including technical and financial) over the lifecycle of the asset. The Asset Management Plan establishes, for each Asset Category:

- Levels of Service (performance, construction, maintenance, and operational standards);
- Future Demand (rational basis for demand forecasting and selection of options for proposed new assets);
- Life Cycle Management Plan (including Operations and Maintenance, Renewals and Replacements, and Expansions and Upgrades);
- Financial Projections;
- Asset Management Practices; and
- Performance Monitoring and Improvement.

Asset Management Strategy - a strategy developed for the management of an asset that combines multi-disciplinary management techniques over the lifecycle of the asset.

Council - the Council of The Shire of Wandering

#### Fair Value is defined as:

"... the amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction."

And also as:

"... the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."

**Level of Service** - meeting community expectations in relation to the quality and quantity of services delivered by the Council.

**Life Costing** - the total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, and disposal and rehabilitation costs.



#### 2. OBJECTIVE

Asset Management is viewed as an important corporate function of the Shire of Wandering and Council are committed to supporting the function. The purpose of this policy is to initiate Asset Management Principles/Framework and Asset Management Responsibilities to achieve the following objectives and outcomes:

- The Shire's services and facilities are provided reliably, with the appropriate level of service to residents, visitors and the environment within the Shire;
- Safeguarding the Shire's assets including physical assets and employees by implementing appropriate asset management strategies, practices and financial treatment of the assets:
- Establish an environment where all Shire employees will assist in the overall management of the Shire assets.
- Meet all legislative compliance for Asset Management;

The adoption of an effective asset management approach will provide the following benefits:

- More sustainable decisions by ensuring all lifecycle costs are included in decision processes, so that the emphasis is on sustainable efficiencies not unsustainable short-term gains;
- Enhance customer service through improved understanding of service requirements and options;
- Improved financial efficiency by recognition of all costs of owning/operating assets over the lifecycle of the assets.

This Asset Management approach will be supported and achieved through the implementation of the Asset Management Strategy and Asset Management Plans for Infrastructure Assets within the Shire of Wandering.

The implementation of this Asset Management Policy will assist the Shire to meet community expectations by providing services in a sustainable manner.

#### 3. STRATEGIC IMPLICATIONS

Developing an Asset Management Strategy is a crucial part in contributing to Council's Corporate Business Plan (CBP), ensuring that the Local Government's assets are effectively managed and meet the needs of the community now and into the future.

It is stated in the Shire's CBP that the purpose of the asset management strategy is to:

- show how Council asset portfolio will meet the service delivery needs of its community into the future,
- enable Council's asset management policies to be achieved, and ensure the integration of Council's asset management with the Wandering Community Strategic Plan and Corporate Plan

This Asset Management Policy has also been developed to support the vision, goals and objectives in the Shire of Wandering's Strategic Plan 2010 – 2015: Vision and Values.

"A healthy, harmonious and progressive community where all people are willing to contribute and enjoy opportunities to be successful."

Effective asset management ensures that all Infrastructure assets are well planned and delivered



to the expectations of the community now and into the future.

The Shire of Wandering 10 Year Community Strategic Plan 2013 - 2023 outlines the goals and objectives relevant to Asset Management:

GOAL 04 - Infrastructure and Services that are Well Planned and Delivered

Outcome 4.1 - Infrastructure that is well constructed, maintained and utilised

- a. Maintain and further develop roads at appropriate standards
- b. Develop a strategy for the effective management of Shire owned land and buildings
- c. Ensure Shire facilities and buildings are maintained to agreed levels of service
- d. Develop asset management plans for all Shire infrastructure and assets that consider current and future needs and are linked to the Long Term Financial Plan

Outcome 4.3-Infrastructure that supports future community needs

- e. Develop a strategic direction for the use and management of Community Precinct
- f. Ensure a robust business case is prepared for any new Community Infrastructure
- g. Promote new infrastructure that is multi functional

In order to achieve these goals, the Shire must allocate appropriate resources to asset management through its financial plan, define its service level expectations through service delivery plans, and ensure effective risk management.

#### 4. PRINCIPLES

Asset Management encompasses all of the various actions that Council must take to ensure that its assets are planned, delivered, managed, renewed and retired to serve both present and future communities.

#### 4.1 Managing Council Assets

Council assets will be managed by:

- 4.1.1 Council allocating sufficient financial resources (integrated with the Long Term Financial Plan) to ensure effective asset management practices, timely maintenance and renewal of assets so that community services are sustained in the long term.
- 4.1.2 Asset information will be accurate and up to date allowing for appropriate asset planning, both in the short and long term, and for informed decision making to occur.

#### 4.2 New Assets & Renewal or Upgrade / Expansion of Assets

Prior to consideration of new infrastructure works, renewals or an expansion/upgrade:

- i. A strategic review of the need for, and the life cycle cost of that asset (including capital, maintenance, operating and renewal costs) will be carried out.
- Asset Renewal Plans will be implemented progressively based on priority (condition), the level of service required, and the effectiveness of the current performance of the asset.
- iii. Plans to upgrade existing infrastructure will be considered and evaluated according to the need to increase the asset's Level of Service.
- iv. Council will continually seek opportunities for multiple uses of assets, as well as,



strategic community partnerships and for economic extensions to infrastructure life.

#### 4.3 Asset Management Strategy and Asset Management Plans

An Asset Management Strategy will be developed in line with the Strategic Plan and informed by the community's aspirations and service requirements that are set out in the Corporate Business Plan.

In consultation with key stakeholders, Council will determine the Level of Service expected for each asset class to deliver economic, environmental and social values for the benefit of the community. These service levels will be adopted and reflected in the Asset Management Plans for each asset class. The development of Asset Management Plans will also identify:

- The strategic goals;
- The level of service and performance standards;
- · The full cost of providing the service
- · The future demand; and
- Monitoring and improvement strategies.

The Level of Service for each asset class will drive the desired funding and when assessed against the Shire's current budget, this will represent the funding gap. Council will work to minimise this gap by renewing its assets at the most optimum time. The budgetary requirements will be fed into the Shire's Long Term Financial Plan.

#### 5. ROLES AND RESPONSIBILITIES

In order to support this policy the following key roles and responsibilities have been identified:

#### 5.1 Council

- To act as custodians for Council assets;
- To adopt an Asset Management Policy with linking to the Shire of Wandering's 10 Year Community Strategic Plan 2013-2023;
- · To provide an advocacy role with State and Federal Governments and the community;
- Demonstrate the organisations commitment to the Council's vision and strategic objectives through an integrated and resourced asset management system to build and maintain intergenerational equity;
- Make informed decisions supported by asset management processes and costs;
- To comply with Integrated Planning Framework and Fair Value Legislation.

#### 5.2 CEO Senior Management

- · Reporting on the status and effectiveness of asset management within Council;
- Continually promote asset management across the organisation;
- To validate and challenge proposals to ensure they meet the Shire's Strategic Plan objectives and community needs;
- To ensure community and key stakeholders inputs are integrated into Asset Management Plans;
- · To ensure staff are appropriately trained and skilled to perform the required Asset



Management functions;

- To provide effective communication between Staff, Council and the Community;
- Responsible for implementing asset management systems, policies and procedures;
- Delegate specific assets to responsible project officers;
- Promote networks between the community, key stakeholders, and Council's asset managers to involve and consult with on the management of Council's assets.
- Develop and implement a framework for the evaluation and prioritisation of corporate project proposals incorporating whole of life costing;
- Develop and implement asset management processes and procedures;
- Implementation of Fair Value
- Develop framework, guidelines and processes to deal with Fair Value reporting.

### REFERENCES TO RELATED DOCUMENTS

- Shire of Wandering's Strategic Plan 2010 2015
- Shire of Wandering Community Strategic Plan 2013 2023
- Department of Local Government Asset Management Framework (WA Government, 2011)
- Local Government Act (1995)
- International Infrastructure Management Manual (IPWEA, 2006)
- Department of Local Government Integrated Planning and Reporting Framework and Guidelines (WA Government, 2010)
- Local Government (Financial Management) Regulations 1996
- Australian Accounting Standards AASB13-Fair Value Measurement

Responsible Officer:	Shire President and CEO
Last Reviewed: Next Reviewed:	August 2016
Resolution Numbers:	
Policy Number: Previous Policy Number:	CP033 N/A

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

Signed





# PREMIER'S AUSTRALIA DAY AWARD POLICY

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#### 1. OBJECTIVE

To outline the criteria for providing recognition of individuals and organisations that have made noteworthy contributions to the community of the Shire of Wandering, through the Premier's Australia Day Active Citizenship Awards.

#### 2. PRINCIPLES

The Shire of Wandering biannually acknowledges citizens and groups who have made noteworthy contributions or given outstanding service to the community, by presenting awards on Australia Day at the Wandering Community Breakfast in the following three categories:

Premier's Australia Day Active Citizenship Award for a person or group presented to an individual 25 years or over, who has made an outstanding contribution to the local community

#### 3. APPLICATION

Guidelines and templates for the administration of the Awards are located in S:\Administration\Australia Day.

#### 4. REFERENCES TO RELATED DOCUMENTS

Australia Day Council of WA

Policy Number:	CP034
Previous Policy Number:	N/A
Resolution Numbers:	
Last Reviewed:	
Next Reviewed:	August 2016
Responsible Officer:	Shire President and CEO

[Signature]	[Print Name]
Signed	Shire President



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#### 1. OBJECTIVE

The objective of this policy is to provide a framework for the financial management of the Shire that is clear, transparent, consistent and complies with statutory obligations and requisite Australian Accounting Standards.

#### 2. PRINCIPLES

The following significant accounting policies have been adopted by the Shire in the preparation of the Annual Financial Report.

#### 2.1 Basis of Accounting

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and the Local Government Act 1995 and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting.

#### 2.2 The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated. All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears as a Note to this financial report.

#### 2.3 Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

#### 2.4 Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost less, where applicable, any accumulated depreciation or amortisation. The value of all infrastructure assets (other than bridges and land under roads) has been recorded in the Statement of Financial Position. Bridges and land under roads is excluded from infrastructure in accordance with legislative requirements.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits. Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at report date.



#### 2.5 Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses. Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

#### 2.6 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 periods are:

Buildings	40 - 50 years
Furniture and Equipment	3 - 10 years
Plant and Equipment	3 - 10 years

Sealed roads and streets

- clearing and earthworks not depreciated

- construction/road base 30 years

- original surfacing and major re-surfacing

bituminous sealsasphalt seals20 years25 years

#### Gravel roads

clearing and earthworks not depreciated

construction/road basegravel sheet50 years7 years

#### Formed roads (unsealed)

- clearing and earthworks not depreciated

- construction/road base 50 years
Footpaths – slab 20 years
Storm water & drainage systems 40 years
Sewerage piping 40 years
Water supply piping 25 years

### 2.7 Capitalisation of Assets

Property, plant and equipment are to be capitalised if the value exceeds:

Land	Everything
Buildings	\$5,000
Furniture & Equipment	\$1,000
Plant, tools & equipment	\$2,000
Infrastructure -roads	\$5,000
Infrastructure -footpaths	\$5,000
Infrastructure -parks & gardens	\$5,000
Infrastructure -drainage	\$5,000
Infrastructure -bridges	\$5,000
Infrastructure -other	\$5,000



#### 2.8 Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortized over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period. Lease payments under operating leases, where substantially all the risks and benefits remain with the lesser, are charged as expenses in the periods in which they are incurred.

#### 2.9 Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenue 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. Where contributions recognised as revenue during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in the Notes. The note also disclosed the amount of contributions recognised as revenue in a previous reporting period, which were obtained in respect of the local government's operation for the current reporting period.

#### 2.10 Superannuation

The Shire of Wandering contributes to the Local Government Superannuation Scheme and any other Superannuation Fund, as per employee choice. Both funds are defined contribution schemes. Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

#### 2.11 Interest Rate Risk

The Shire's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is considered negligible for all financial instruments other than borrowings. Information on interest rate risk as it applies to borrowings must be disclosed in the Notes.

#### 2.12 Credit Risk

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions of doubtful debts, as disclosed in the statement of financial position and notes to and forming part of the financial report.

#### 2.13 Net Fair Values

The net fair value of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets, where the carrying amount exceeds net fair values, have not been written down as the Council intends to hold these assets to maturity. The aggregate net fair value and carrying amounts of financial assets and financial liabilities are disclosed in the statement of financial position and in the notes to and forming part of the financial report.

#### 2.14 Rounding Off Figures

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



### 2.15 Comparative Figures

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

#### 2.16 Joint Ventures

Any interest in a joint venture is to be recognised in the financial statements by including the Shire's share of any assets, liabilities, revenue and expenditure of the joint venture within the relevant items reported in the Statement of Financial Position and Operating Statement. Information about the joint venture is to be set out in the Notes to the financial statements.

#### 3. REFERENCES TO RELATED DOCUMENTS

- Local Government (Financial Management) Regulations 1996
- Australian Accounting Standards
- Local Government Act 1995

Policy Number: Previous Policy Number: Resolution Numbers:	CP035 N/A
Last Reviewed: Next Reviewed: Responsible Officer:	August 2016 Manager Finance & Administration
	•
Signature] Signed	[Print Name] Shire President



Document Control Statement – The electronic reference copy of this Policy is maintained by the Finance Department. Any printed copy may not be up to date and you are advised to check the electronic copy at S:\A d m i n i s t r a t i o n \P o I i c i e s \ 2 0 1 5 to ensure that you have the current version. Alternatively, you may contact the Finance Department.

#### 1. OBJECTIVE

The objective of this policy is to:

- provide clear standards as to what constitutes an acceptable type of standard dwelling.
- ensure that the style, materials, condition and design of a relocated dwelling is in keeping with the character of the area within which the dwelling is to be stated.
- provide a process for dealing with relocated dwellings.

#### 2. SCOPE

The Shire of Wandering acknowledges that the relocation of dwellings can provide a legitimate alternative residence within the Shire. In order to ensure that the existing standard of development and related level of amenity currently enjoyed within the Shire is not compromised it is essential that controls are put into place to ensure that any relocated dwelling meets a high standard of appearance and condition.

#### 3. STATUTORY COMPLIANCE

The Policy is adopted as a Town Planning Scheme Policy pursuant to Clause 2.1 of Town Planning Scheme No. 3. If there is any inconsistency between the Policy and the Scheme, the requirements of the Scheme shall prevail.

All relocated dwellings must comply with the requirements of the Building Code of Australia.

The Policy applies to all proposals to relocate a second-hand dwelling anywhere within the Shire of Wandering.

#### 4. APPLICATION PROCEDURE

Second-hand dwellings have the potential to be inconsistent with the key objective of the Urban and Rural zones to protect the visual amenity of the locality. On this basis, a planning consent is required for all relocated dwellings because they require Council to exercise its discretion under the Scheme.

All applications for planning consent to transport and use a second-hand relocated / transportable dwelling must be accompanied by the following:

- a signed and completed Application for Planning Approval Form (Attachment 1) and associated fee.
- a signed and completed Building License application and associated fee.
- specific details of the dwelling's current location.
- photographs clearly showing the four elevations of the building.
- site plan showing the proposed location of the building and distances from property boundaries, other buildings, building envelopes (where applicable) and any natural features on the property.
- floor plans, elevations, cross sections, and specifications.
- details of the final finish of the dwelling including materials to be used and colour of those



materials.

- details of any renovations or extensions proposed (e.g., veranda's).
- details of any landscaping proposed.
- certification from a practicing Structural Engineer that the design and condition of the building is suitable for transportation and re-erection.
- documentation proving that the roof and/or wall cladding is asbestos free where the age
  of the building suggests that asbestos may have been utilised in construction.
- certification from a registered Pest Control company that the building is free from termites.

Council may place any conditions on its Planning Consent it deems appropriate to ensure the relocated dwelling meets the objectives of this Policy and preserves the amenity of the locality. These conditions may include:

- the exterior of the building being painted in a manner that is consistent with the colours and styles of the surrounding buildings.
- the construction of verandas and/or alterations to the roof pitch and/or materials to ensure the relocated building is consistent with the design of surrounding buildings.
- the planting and ongoing maintenance of suitable landscaping to ensure the relocated building looks established on the new location, or provides filtered screening of the proposed dwelling.
- the connection to reticulated water (or appropriate potable water supply where reticulation is not provided), and an appropriate effluent disposal system.
- all plumbing and electrical wiring to meet the current BCA requirements and Australian Standards.
- a timeframe for all works to be completed.
- other conditions to ensure an individual dwelling meets all relevant Council requirements and Policies.
- if the dwelling is to be stumped then the gap between the ground level and the house floor is to be screened to the satisfaction of Council's Environmental Health & Building Services Officer.

#### 4.1 Building Inspection and Application Fees

Where practicable Council's Environmental Health & Building Services Officer will inspect the dwelling prior to its relocation in order to ascertain its suitability.

The following fees are payable at the time of application:

- Planning Application Fee in accordance with Council's current Town Planning Fees and Charges schedule.
- Building Inspection Fee (prior to relocation):
- \$75.00 if the building is located within the Shire Area (the amount paid will not be refunded in the event of a planning consent or a Building License being refused); or
- \$150.00 plus travelling expenses if the building is located outside of the Shire Area (the amount paid will not be refunded in the event of a planning consent or a Building License being refused).
- Building License Fee in accordance with current Building fees and charges, including BCITF Levy (if applicable).



 A deposit of \$5,000 is required to be paid by the applicant, which is to be refunded upon the full and satisfactory completion of the dwelling, including all conditions imposed by Council on the dwelling. In order to clear these conditions and the refund of the bond, a final inspection of the building will be required.

#### 5. ACCEPTABLE DEVELOPMENTS

The following requirements are to be met by the proposed dwelling to be considered 'acceptable development', as deemed by Council's Environmental Health & Building Services Officer or the CEO:

- The submission of all details as required above together with the application and appropriate fee.
- The dwelling meets the 'Class 1 building' requirements of the Building Code of Australia, including the energy efficiency requirements.
- The dwelling contains at least one (1) bedroom separate from the other rooms in the dwelling, a lounge/dining area, a kitchen and a separate toilet, bathroom & laundry facility.
- The design, scale, standard and appearance of the proposed building is compatible with the type of dwellings that exist in the locality in which it is to be located.
- The condition and appearance of the roof and wall clad materials are to be in as new condition, or are proposed to be painted or rendered and repaired to bring up to the standard of a new dwelling.
- The dwelling's visual appearance is to be enhanced by the addition of verandas (if required) or through screening and/or landscaping.
- The dwelling is to be located (setback) on the site so as to minimise the visual impact from public areas and neighbouring properties.
- The dwelling does not contain asbestos\*\*.
  - \*\*(Where a second hand dwelling proposed to be relocated contains asbestos materials, such material is to be removed from the building prior to its transportation. All asbestos is to be disposed of in accordance with the *Health Asbestos Regulations* (1992) and the *Environmental Protection (Control of Waste Regulations)* 2001.)

#### 6. REFERENCES TO RELATED DOCUMENTS

- Wandering Town Planning Scheme No. 3
- Health Asbestos Regulations 1992
- Environmental Protection (Control of Waste Regulations) 2001
- Building Code of Australia
- Planning and Development Act 2005

Last Reviewed: Next Reviewed: Responsible Officer:	August 2016 Shire President & CEO
[Signature] Signed	[Print Name] Shire President



#### **ATTACHMENT 1**

# **Application for Planning Approval Form**



# SHIRE OF WANDERING CHECKLIST

Checkboxes marked with a		are required for all applications
Checkboxes marked with a	3	are required for specified applications

1 – APPLICATION	
1 - APPLICATION	
Landowners Details	
Applicant Details (may be the same as Landowner)	П
Daytime Contact Phone Number (essential) and Email (If Available)	
Land Details (Address – Must be sufficient to locate property)	
Brief Details of Proposed Development – including estimated cost and completion date	
Signatures – MUST have applicant's and ALL Landowner's signatures	
Fees – As Appropriate	
2 – SITE PLANS	
Three (3) copies of the site plan with the proposed development at a scale of no less than 1:500	
Scale to be notated	
North Point	
Street Name – Lot Number and if appropriate, house number	
Location of existing and proposed buildings on site	
Means of Access (crossover, driveway, etc.)	
2. PLANCE FOR DIVIDENCE (IE DECLINE)	
3 – PLANS FOR BUILDINGS (IF REQUIRED)	
🗗 Three (3) copies of floor and elevation plans at a scale of no less that 1:200	
ত্তী Scale to be Notated	
4 – HOME OCCUPATIONS, COTTAGE INDUSTRIES <i>OR</i> LAND USE APPLICATIONS	
り Details of the proposal	
Hours of operation (including operating times during the day and days of operation during the week	
🖑 Location of the proposal on site (see Site Plans)	
Details of access and parking (see Site Plans)	
ADVICE	
If any buildings are to be constructed, then plans for Buildings are required.	
The above requirements are the minimum required for the Shire to assess a Planning Application.	
Further information may be required prior to determination of the application.	***************************************
Should an Application for Planning Approval not contain all the requirements, as detailed above, will be considered incomplete and will <u>NOT</u> be accepted by the Shire of Wandering	it

Page 1 of 2





#### **SHIRE OF WANDERING**

#### SCHEDULE 6 - APPLICATION FOR PLANNING APPROVAL

LANDOWNER DETAILS Include names of all owners	shown on the title deed	I.
Surname(s):	,,,,,,,,	
		1,000
Postal Address of Owner(s)		
		A CONTRACTOR OF THE CONTRACTOR
APPLICANT DETAILS  Mark "Same" if this applica	tion is being lodged by t	he landowner.
Submitted by (Name and/o	r company):	
Postal Address of Applicant	i <u> </u>	
Daytime Contact Phone:		Email:
LAND DETAILS Indicate where the proposa	ation at a state of the same of the same	place.
		Street No:
		Locality:
DEVELOPMENT DETAILS		·
	if you wish to outline th	e proposal in more detall.
Type of Development (i.e. S	Single House, Outbuilding	g, Change of Use, etc.):
Estimated Development Co	st:	Estimated Completion Date:
SIGNATURES Please ensure all landowne	re clan this form	
Applicant(s):	****	_
Owner(s):		Date:
NOTES: s This form is to be submitted This is <b>not</b> an application for applications are required.	d with <b>three (3)</b> copies o <sub>j</sub> or a building permit or Se	f the site plan. werage Apparatus, for which separate
OFFICE USE ONLY		
T		Application No:
Fee Payable:	Payment Date:	Receipt No:

Page 2 of 2



ATTACHMENT 2
Building Licence Form



WANDERING ROAD DISTRICT ESTABLISHED 1874 FIRST SETTLEMENT JANUARY, 1861

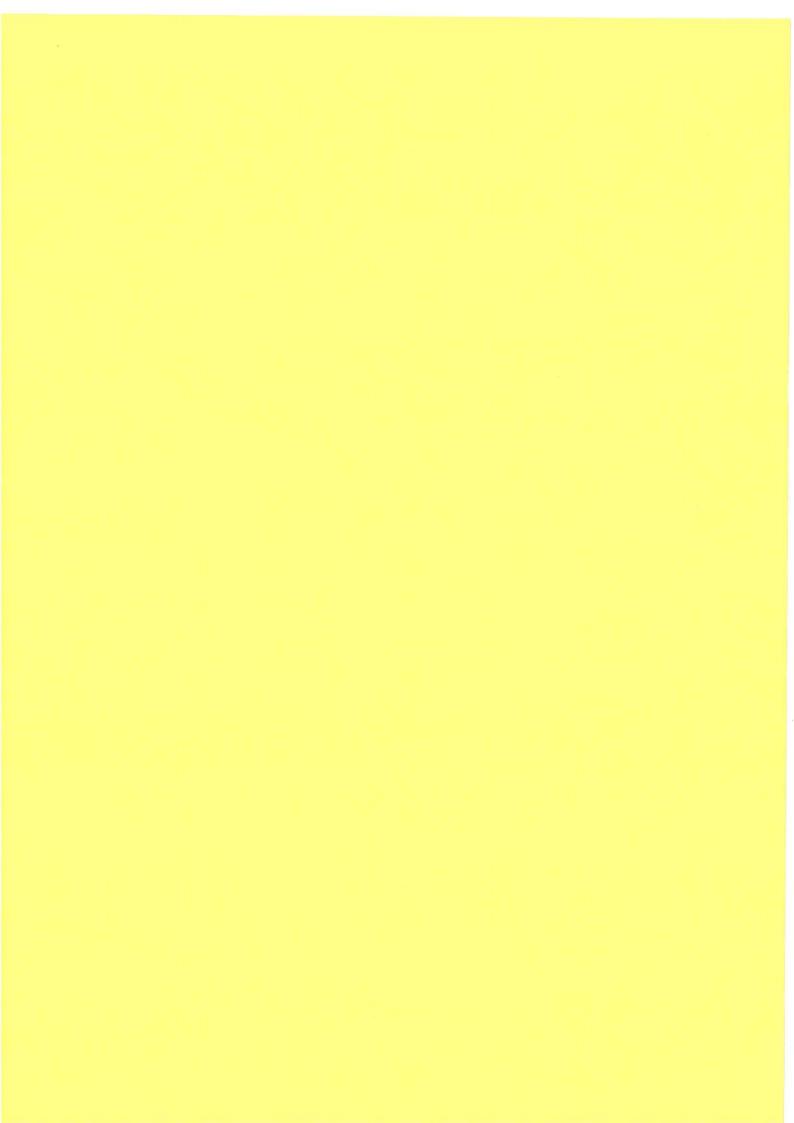
PLEASE ADDRESS ALL CORRESPONDENCE TO THE CHIEF EXECUTIVE OFFICER

TELEPHONE: (08) 9884 1056 FACSIMILE: (08) 9884 1510 Email: ceo@wandering.wa.gov.au

Local Government Act 1995 (as amended), By-law 8.1, Building Regulations 1989

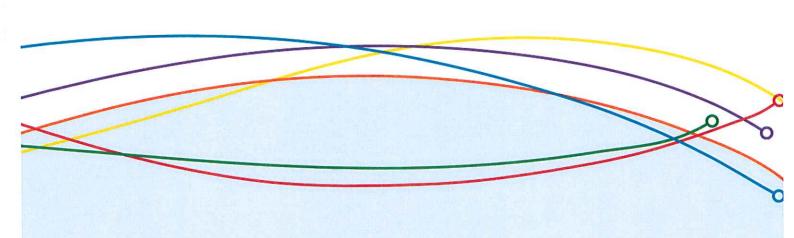
			BUIL	DING LIC	ENCE		
Local Gove	rnment:	SHIRE OF	`WANDER	ING		Licence No:	
Licensee	Name: Address:	·					
Property	Address	Street No:		Street Name:	T		
Where	Suburb:		<u> </u>	Postcode:	6308	Assessment No:	
Building	Lot/Locati	lon No:			Location:		
To Be Built	Certificate	of Title	Volume:		Folio:		
Work		Alteration or	addition to	, shop, factory, war existing buildir eg carport, bedroon	ng	re room, office, toilet, gam	es room):
<ul> <li>carried out         Building     </li> <li>carried out</li> </ul>	in accordance Licence No: in accordance work permit	e with the attach	drawings and  O  ed conditions.	and	omitted with applicenced with 12 more	ation for oths of the date of this	licence, the
The building ha	s been assess	ed as being of C	lass				
Building Surve	yor:	Rod Wood					
Signature:			····	wa	Date:	13 August 2015	
Note: The licen surveyor.	see must prod	luce this licence	and the appro	ved plans, drawin	gs and specificatio	ns whenever requested l	by the building
Value				]	Date Paid:		
Building Licence	e Fee		\$40.00				
BCITF Levy				1	Receipt:		
BRB Levy			****	4			
Septic Tank Fee			\$202.00	4			
Development F	ee			1			
Bond	Total	vime	<u> </u>				
	Total	i	\$242.00	'I			



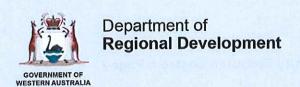




# Wandering Community Resource Centre ANNUAL REPORT 2014-2015



Proudly supported by





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#### Who we are

The Wandering Community Resource Centre (WCRC) is managed by the Shire of Wandering and services the community and district. The WCRC is an inclusive, not for profit community business that fills the needs within the community, being economic, business and social development, as well as providing access to government services.

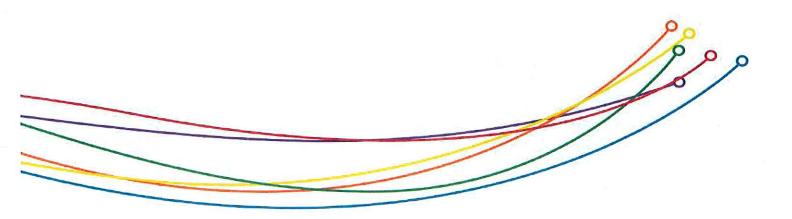
The WCRC receives funding through the Department of Regional Development and it is also supplemented by fee for service and government contracts, including the Shire of Wandering. This enables us to offer a four day a week service.

The WCRC has key business objectives consisting of continuous improvement of resources and technologies whilst improving the social outcomes of the community. The WCRC works in partnership with community groups and works proactively to stay connected with the community needs.

We are members of the Association of Western Australian Community Resource Centres (peak body for CRC's).

#### **Our Mission**

The Wandering Community Resource Centre is committed to providing quality services that need to be flexible, adaptable and grow as the community moves forward. The WCRC is a place where ageing and people with disabilities and can achieve maximum independence and quality of living. These will be enhanced through the community resource network, local and regional partnerships.



#### What we do

# Access to government services

- · Access to local and state government information and services
- · Video conference services
- · Centrelink Access Point
- Wandering Public Library services
- · Department of Transport Agent
- Information and support

# Economic and business development support

- · Referral services to business development and employment support services
- · Facilitation of business development activities and initiatives
- · Business incubation support services
- · Information and support
- Tourism information

# Social development support

- · Facilitate social development activities, workshops, events and initiatives
- · Information and support.
- · Promote access and inclusion for ageing and disabilities

## Services and products

- · Education computer and internet training
- Training Courses
- Better Beginnings Story & Rhyme time
- · Meeting room venue
- · Wandering Public Library
- Wandering Toy Library
- · Sponsorship of in-house services for local clubs and groups
- · Video Conferencing

# Building community connections

- Communication strategies including our community newspaper, Wandering Echo
- Wandering Community Phone Directory
- · Wonderful Welcome to Wandering Pack
- Engagement with community via community social events
- Sponsorship of community groups and clubs with in house services, marketing and promotion

#### Manager's Report

2014-2015 has been an exciting year for the Wandering Community Resource Centre, with the introduction of the new contract it has enabled the WCRC to deliver a more tailored business, economic and social outcomes for the Wandering community.

The 2014-2015 year was one of some significant changes. Our funding changed from a grant basis to a tender contract with the Department of Regional Development. The Wandering CRC was also audited by the Department in regards to the grants received in the previous financial year. The audit was an opportunity to fine tune management and integrate financial operational practices. All funds have now and the WCRC acquitted demonstrated outcomes that have been identified as best practice.

Our CEO also changed mid-way bringing a depth of experience and vision in community capacity building and economic development.

During the year we have aimed to make a significant contribution to the community with our services. We have seen a notable increase in the number of activities and events with 78 events, activities and workshops offered to the community. average the WCRC has hosted six events per month with over 650 people attending during the course of the year. We have business developed specifically development initiatives that have previously been lacking in the Wandering community with the facilitation of Business After Hours Sundowners and training workshops.

As always we are keen to meet our community's changing needs and have utilised feedback from the community after events, activities and by the Ageing Communities audit which was completed by our seniors. This purposeful feedback has been used to improve on areas of concern.

I have also attended cluster meetings with neighboring CRC's to improve our business relationships and look at ways of delivering best practices within the network. With these relationships I have worked in conjunction with the West Arthur CRC in applying for grants, which have been successful. One example was the combined Seniors Week event and outing with the West Arthur seniors.

I would like to acknowledge the experience and support of our team who have contributed to this year by providing a high standard of skills and capabilities.

The partnership between the Shire of Wandering has enhanced our services by working together to deliver common goals. The WCRC and Shire have worked together in successful grant application such as the Ageing Communities project and their support in helping us deliver our wide range of activities and events is appreciated. As

always a positive team effort has had a significant impact on our organisation's success in supporting our community.

I'd like to thank all those who have partnered and / or sponsored us this year. We are very grateful for your support and the positive impact your contributions have made on our community.

Wandering residents and visitors, we look forward to working with you and making Wandering a vibrant and livable community for the future.

#### Thank you

Monica Treasure
Manager of Communities

#### Year in Brief



#### **Government Services**

Wandering is located approximately 120km's south east of Perth in the Southern Wheatbelt. The regional centre of Narrogin is 70kms further south of the town, where a large number of government services are located. The challenge in the Wandering community is the amount of people that access the services, as people shop out of town they tend to use services in another centre or online than come to Wandering for a special trip.

#### **Government Access Point**

Via our Government Access Point, we provide free access to online and print resources related to Local and State Government agencies. This service enables clients with a lack of internet access to navigate government websites to gain information without having to travel. This service also includes our Department of Transport licensing services. In 2014-2015 we supported over 1032 visits with access to the Government Access Point service.

#### **Videoconferencing Connections**

We offer videoconferencing facilities, whilst at present there are no private facilities, the service has been used to deliver group training to the community and meetings within the CRC Network and Department of Regional Development.

#### **Centrelink Access**

The Wandering CRC has a Centrelink Access point which consists of a telephone and fax machine. In 2014-2015 on average this services was used twice per month.

#### Wandering Public Library

The Wandering CRC manages the Wandering Public Library, the library fixtures and fittings have been improved over the past years and this has improved borrowings. The Wandering Toy Library has also been included within the Public Library borrowings. In 2014-2015 the expansion into the WA State Library has commenced with the offering of Zinio (digital magazines), Bolinda Borrower Box (audio books) and Overdrive (digital books). The library has 103 members, with 1155 borrowings for the 2014-2015 period.

#### **Business Development Support**



During the 14-15 year the Wandering CRC has expanded the services we provide the community to include more support services for businesses. Our new contract with the Department of Regional Development supports us to deliver business development activities tailored to our community needs.

The introduction of business development has seen the WCRC identify a lack of services offered to Wandering businesses due to our isolation from regional centres. This has seen the WCRC facilitate a partnership with Wheatbelt Business Network to host events such as Business After Hours Sundowners. Two sundowners were run during the year the first at Wandering Smash Repairs and the other at Tanglefoot Winery, these sundowners provided an interactive and proactive business networking event.

The interactive lpad course was a straight forward way to be involved in a course. I especially enjoyed the way we were able to talk directly to the instructor.

We were fortunate to gain the reputable Rowan Jones from

Entrust to run a workshop on Self Fund Superannuation and Financial Investment. This workshop was well received by the community in furthering their knowledge in the area.

One workshop we were particularly excited about involved utilising our video conferencing facility to offer an interactive Ipad Workshop. We collaborated with Kununurra CRC who ran the workshop using a 'hands on' approach through the Video Conferencing.

A Planning for Profit workshop was organised but unfortunately we didn't have any participants for it to run.

#### **Economic Development Support**

The WCRC also provides economic support to the community by the employment of a trainee. Our trainee's complete a Certificate III in Business during their twelve month tenure, all course requirements and fees are paid by the WCRC. They also gain valuable experience in areas such as reception, administration, community development and finance. The partnership between the Shire of Wandering and WCRC also enable our trainee to gain experience across different platforms.





#### **Social Development Support**



A particular strength of the Wandering CRC has been its commitment to the provision of social services and support. In 2014-2015 this was no different with a varied array of initiatives and workshops run. Participation in the events and workshops has been well received by the community with over 460 participants throughout the year.

Young parents were engaged in the Boogie Roos, singing and dancing program. This program was a highlight for the early year's group and we look forward to bringing Boogie Roos back in 2015-2016. The program provided a meeting space and support network for the young parents of Wandering whilst encouraging social skills for the children.

The engagement from the primary school and youth has been strong with school holiday activities and excursion having large numbers. Highlights from the year are Ten Pin Bowling and Movie Excursion to Perth, whilst the Christmas Craft and morning teas during holidays were an opportunity for the community to come together whilst promoting social and healthy wellbeing.

A highlight of the youth program was our first ever "Youth Week" event. This event brought a group of instructors to Wandering to run a Skateboard workshop whilst the climbing wall helped the children to overcome their fears and bridge gaps between the years.



ABC Open came to Wandering to answer 'Life's Big Questions', this workshop provided technical support and an opportunity to learn new skills. Workshop participants scripted, shot, edited and published a short film. These films were uploaded to the ABC Open web site and were used for the Rural, Regional and Remote Women's Network film which was released for International Rural Women's Day.

Wandering again hosted a Sundowner for

International Rural Women's Day, with a highlight of the evening seeing 'local' women on the

film. The sundowner also acted as a base for women to interact and to be able to support each other in a rural environment.

Wandering CRC hosted an outing for Seniors Week, where we travelled to Wagin Historical Village. This was organised in conjunction with West Arthur Shire for a chance to rekindle and make new friends with seniors from nearby communities.

The RRR Satellite Sundowners was a positive, engaging, fun and interesting evening. I especially loved seeing some local faces in the film.

Cardio Circuit Classes were run in the evenings and \
changed to Punch Fit in Term 2 of 2015. Whilst it is hard

to fund these classes it is an opportunity for the community to work towards a healthy lifestyle. After school sports has seen the children complete, Jack Attack, Netball and Soccer after school, another example of providing opportunities in our community.

Crop and Cards has run steadily over the year, the WCRC is very fortunate to have Leanne Rose to help guide the group.

Whilst the WCRC has organised and run over 78 workshops or events over the course of the year, the participation from the community has been overwhelming. While it has been a fantastic year in Wandering we look forward to building on community capacity in the future.

#### **Building Community Connections**

The Wandering CRC plays an important role in keeping residents of the Shire of Wandering upto-date with happenings and achievements in the local community.

Our community newspaper Wandering Echo has expanded our distribution. With the introduction of the 'Echo' received digitally it has not only reduced our costs of production but increase our readership.

Once again our Community Summer BBQ was well attended with over 80 residents enjoying the atmosphere and dinner. It was also a chance for the local Lions and CWA to promote their club to the community and new residents.

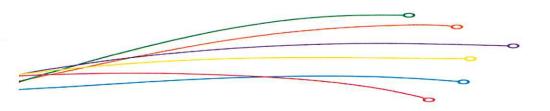
The WCRC along with the Shire of Wandering attended the Rural Expo in Boddington. This was an opportunity to highlight and showcase our community whilst also promote our Shire. It was a fun, interactive day with the opening of the Gold Mine tours where we had a chance to view.



The Welcome to Wandering Pack is an information pack for new residents to find out about what is happening in and around our community. It is regularly revised and is handed out free to new residents.

The notice board in the WCRC continues to be host current photos, flyers and notices for in and around Wandering. The Wandering Community Phone Directory was also produced and sponsorship from Graham Steven Shearing Contracting, Hotham Mechanical and Wandering Smash Repairs enabled the directory to be distributed to all community members free of charge.

The WCRC also supports our community groups and clubs with sponsorship of in-house services such as photocopying, laminating etc as well writing funding applications. The WCRC has also provided the premises as a free meeting venue to community groups and clubs. We have worked in partnership with our community groups and clubs for the benefit of our community.



### Our Team Management Committee

The Wandering CRC management committee consists of the Shire of Wandering Council.

- Cr GG (Graeme) Kerr,
- ·Shire President
- First elected May 1993, Retiring 2015

Cr GG (Graeme) Kerr



- Cr BE (Bruce)
   Dowsett,
- Deputy President
- •First elected May 1995, Retiring 2017

Cr BE (Bruce) Dowsett



- •Cr C (Chad) Ferguson
- •First elected October 2011, Retiring 2015

Cr C (Chad) Ferguson



- ·Cr JR (Jim) McNeil
- •First elected May 2001, Retiring 2017

Cr JR (Jim) McNeil



- ·Cr J (Judith) Price,
- •First elected October 2011, Retiring 2015

Cr J (Judith) Price



- •Cr B (Brendan) Whitely
- •First elected October 2013, Retiring 2017

Cr B (Brendan) Whitely



- •Cr W (Wade) Gowland
- •First elected October 2013, Retiring 2017

Cr W (Wade) Gowland

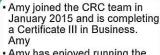


#### **Our Staff Team**

Our staff team is fortunate to be made up of dedicated and talented individuals who aim to deliver high quality service with a professional yet caring approach. This year our staff team has delivered quality outcomes for the community. Our team consisted of:

 Monica joined our CRC in 2012 and her experience in marketing and business has developed the capacity of our CRC to respond to community needs. Monica is an alumina of the leadership program, Above and Beyond, adding to the depth of our team's skills

Monica Treasure
Manager of
Communities



 Amy has enjoyed running the Kids Sports after school and expanding her experience with business and customer service.

Amy Lazenby



 Nyssa joined the CRC in January 2014 and completed her traineeship in December 2014 gaining a Certificate III in Business. Nyssa was our second trainee and her enthuisasm in her approach towards the website has had a significant impact on services offered.

Nyssa Pullen



 Durga is the Finance and Adminsitration Manager for the Shire of Wandering. With Durga's strength in the finance area he has ensured the finance processes are strealined and meet standards set by local government and requirements set by the Department of Regional Development.

Durga Ojha Finance Manager Shire of Wandering



 Amanda came on board in January 2015, her skills and expertise in Community and Economic Development have been an asset to the operations. The CRC and Shire of Wandering have forged strong ties with supporting each other on projects, whilst building the capacity of the community.

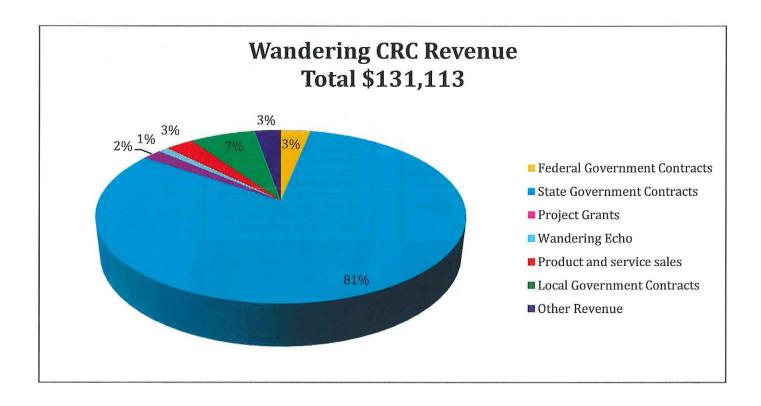
Amanda O'Halloran Chief Executive Officer, Shire of Wandering



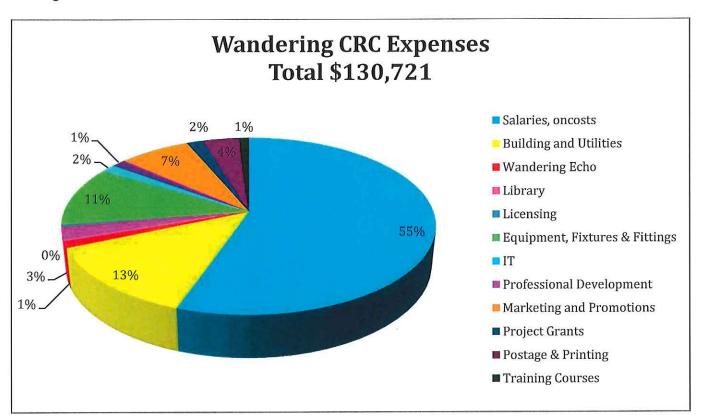
#### Treasurer's Report

The Wandering CRC has completed the first year in a three year tender contract with the Department of Regional Development. Prior to the 2014/2015 financial year, income for the WCRC was received by the Department of Regional Development as a grant that had to acquitted under particular areas.

The majority of funding has been derived from State Government Contracts, with the Shire of Wandering contributing to 7% of the revenue, being for the Wandering Public Library.



The large component in the Equipment, Fixtures and Fittings is due to the purchase of a new photocopier for the centre. This in time will reduce the printing costs which made up of 4% of expenditure. The marketing and promotions component has enabled the CRC to deliver a wide and varied program to the Wandering community. Salaries include both the trainee and managers roles.



The CRC will have challenges ahead, most notably the contract of services from the Department of Regional Development which will expire at the end on the 2016/2017 period. With this in mind, we will continue to focus on maximizing opportunities to improve our sustainability by exploring opportunities. With skilled staff, we are confident that our organization is well placed to continue to grow and offer a quality service to the Wandering community.

# Financial Statements <- INSERT FINANCIAL STATEMENTS AND COPY OF AUDITORS REPORT TO MEMBERS HERE >>

#### **Our Supporters**

Working collaboratively with stakeholders is very important to us and we are keen to continue to grow our relationships with individuals and organisations in our community.

#### Government

Wandering CRC receives funding via contracts from the Department of Regional Development, Department of Human Services, Department of Transport and Shire of Wandering. These contracts provide our main source of income and allow us to provide our wide range of services to our community.

#### **Grant Funding Bodies**

This year the Wandering CRC has received grants from the following departments and organisations. These grants have allowed us to provide a greater range of activities and support to our community.

- Department of Local Government and Communities
- Department of Regional Development
- COTA Council of the Ageing

#### **Community Partners**

- Wandering Annual Fair
- Wandering Wheatbelt Wine Awards
- Wandering P & C
- Wandering Playgroup
- Wandering Lions
- Wandering CWA
- Wandering Cricket Club
- Wandering Golf Club
- Wandering Primary School

#### Special Thanks

Special thanks to, Graham Stevens Shearing Contractor, Hotham Mechanical and Wandering Smash Repairs for sponsoring the Wandering Community Directory 2015/2016.

Thank you to Leanne Rose for running the Crop & Cards session and the volunteers that have helped at the numerous events over the past twelve months.



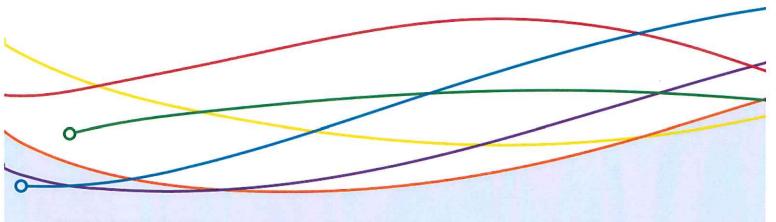
#### Get involved:

P: 08 9884 1561

E: wandering @crc.net.au

18 Watts Street

Wandering WA 6308



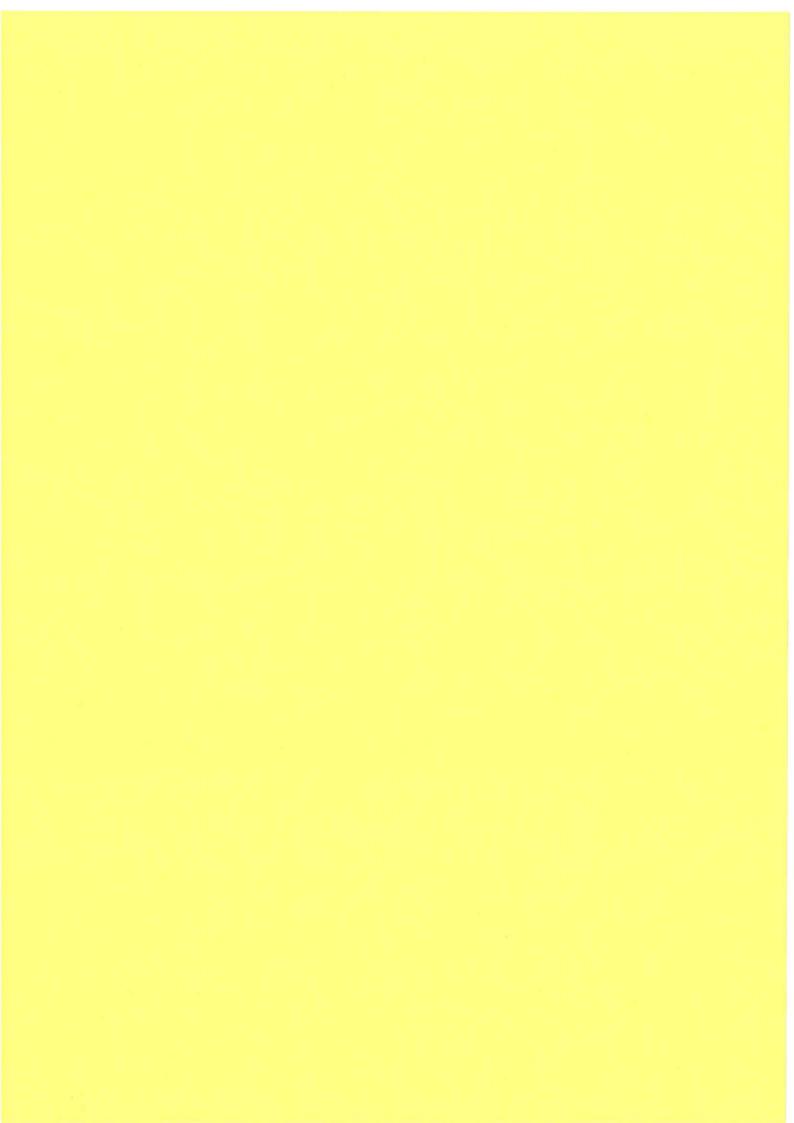
Proudly supported by



Department of Regional Development







Attachment 10.4.17

#### **SHIRE OF WANDERING**

#### FINANCIAL REPORT

#### FOR THE YEAR ENDED 30TH JUNE 2015

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Principal place of business 22 Watts St Wandering WA 6308	

#### SHIRE OF WANDERING FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2015

#### LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

#### STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Wandering being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire of Wandering at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of Issue on the

day of September 2015

Amanda O'Halloran Chief Executive Officer

# SHIRE OF WANDERING STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue Rates	22	702,354	704,491	611,576
Operating grants, subsidies and contributions Fees and charges Service charges Interest earnings Other revenue	28 27 24 2(a)	931,393 603,637 0 17,847 131,776 2,387,007	574,754 785,150 0 21,425 48,704 2,134,524	2,270,102 618,613 0 20,886 145,586 3,666,762
Expenses Employee costs Materials and contracts Utility charges Depreciation on non-current assets Interest expenses Insurance expenses Other expenditure	2(a) 2(a) -	(724,023) (739,287) (64,988) (775,163) (2,613) (108,003) (95,192) (2,509,269) (122,262)	(654,019) (970,510) (65,800) (779,778) (11,826) (104,062) (4,000) (2,589,995) (455,471)	(633,970) (2,391,604) (57,755) (756,225) 0 (113,629) (6,545) (3,959,728) (292,965)
Non-operating grants, subsidies and contributions Fair value adjustments to financial assets at	28	941,547	592,952	1,564,932
fair value through profit or loss Loss on revaluation land developed for resale Profit on asset disposals Loss on asset disposals	2(a) 5 20 20	0 (75,514) 0 (67,818)	0 0 221,779 0	0 (120,420) 100 (2,893)
Net result		675,953	359,260	1,148,753
Other comprehensive income				
Changes on revaluation of non-current assets	12	1,554,160	0	1,189,561
Total other comprehensive income	•	1,554,160	0	1,189,561
Total comprehensive income		2,230,113	359,260	2,338,314

# SHIRE OF WANDERING STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue			100	400
Governance General purpose funding		0 1,482,018	100 1,240,866	480 856,843
Law, order, public safety		30,475	28,104	36,818
Health		0	0	0
Education and welfare Housing		0 22,755	0 27,664	0 3,756
Community amenities		22,539	21,756	33,635
Recreation and culture		2,445	2,000	2,068
Transport Economic services		45,543 652,161	43,000 731,554	1,937,843 734,385
Other property and services		129,372	39,480	60,934
	2(a)	2,387,308	2,134,524	3,666,762
Expenses				
Governance		(59,123)	(96,483)	(108,797)
General purpose funding Law, order, public safety		(101,184) (90,902)	(71,341) (93,002)	(64,911) (83,196)
Health		(25,229)	(31,807)	(29,705)
Education and welfare		(3,472)	(4,752)	(3,835)
Housing Community amenities		(40,511)	(44,406) (138,386)	(51,337)
Recreation and culture		(130,390) (140,831)	(124,565)	(168,230) (161,867)
Transport		(1,146,528)	(1,000,316)	(2,434,116)
Economic services		(774,001)	(908,092)	(891,525)
Other property and services	2(a) —	5,514 (2,506,657)	(65,019) (2,578,169)	(3,959,728)
Finance costs	_(-,	(=,===,==,	(-,0.0,000)	(-11,)
Housing		(2,613)	(11,826)	0
•		(2,613)	(11,826)	0
Fair value adjustments to financial assets at				
fair value through profit or loss		0	0	٥
	-	0	0	0
Non-operating grants, subsidies and contributions				
General purpose funding		0	0	435,590
Law, order, public safety		333,563	0	0
Education and welfare Community amenities		53,000 0	0 36,857	0
Recreation and culture		34,461	556,095	110,572
Transport	_	520,223	0	1,018,770
	28	941,247	592,952	1,564,932
Profit/(Loss) on disposal of assets		(07.010)	_	
Law Order Public Safety Housing	20	(67,818) 0	0 221,779	0
Transport		0	0	(1,699)
Other Properties and Services		0	0	(1,094)
Loss on revaluation land developed for resale	5 _	(75,514)		(120,420)
		(143,332) 0	221,779	(123,213)
Net result	_	675,953	359,260	1,148,753
Other comprehensive income				
Changes on revaluation of non-current assets	12	1,554,160	0	1,189,561
Total other comprehensive income	_	1,554,160	0	1,189,561
Total comprehensive Income	-	2,230,113	359,260	2,338,314
This statement is to be read in conjunction with the par		notos		

#### SHIRE OF WANDERING STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2015

	NOTE	<b>2015</b> \$	2014 \$
CURRENT ASSETS Cash and cash equivalents Trade and other receivables Inventories TOTAL CURRENT ASSETS	3 4 5	755,750 211,497 38,467 1,005,714	776,411 192,895 54,666 1,023,972
NON-CURRENT ASSETS Other receivables Inventories Property, plant and equipment Infrastructure TOTAL NON-CURRENT ASSETS	4 5 6 7	0 485,000 7,068,822 12,774,667 20,328,489	2,500 560,514 5,303,647 11,829,010 17,695,671
TOTAL ASSETS		21,334,203	18,719,643
CURRENT LIABILITIES Trade and other payables Current portion of long term borrowings Provisions TOTAL CURRENT LIABILITIES	8 9 10	381,989 69,950 109,123 561,062	352,163 0 93,315 445,478
NON-CURRENT LIABILITIES Long term borrowings Provisions TOTAL NON-CURRENT LIABILITIES	9 10	261,031 15,688 276,719	0 8,737 8,737
TOTAL LIABILITIES		837,781	454,215
NET ASSETS		20,496,422	18,265,428
EQUITY Retained surplus Cash Backed Reserved Revaluation surplus TOTAL EQUITY	11 12	16,979,719 361,770 3,154,933 20,496,422	16,310,729 353,924 1,600,775 18,265,428

SHIRE OF WANDERING STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2013		14,762,619	753,281	411,211	15,927,111
Comprehensive income Net result		1,148,753	0	0	1,148,753
Changes on revaluation of non-current assets Total comprehensive income	12	0 15,911,372	753,281	1,189,562	1,189,562 18,265,426
Transfers from/(to) reserves		399,357	(399,357)	0	0
Balance as at 30 June 2014		16,310,729	353,924	1,600,773	18,265,427
Prior year adjustment error		882	0	0	882
Net result		675,953	0	0	675,953
Changes on revaluation of non-current assets Total comprehensive income	12	676,835	0 0	1,554,160	1,554,160
Transfers from/(to) reserves		(7,846)	7,846	0	0
Balance as at 30 June 2015		16,979,719	361,770	3,154,933	20,496,422

#### SHIRE OF WANDERING STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES	;		\$	
Receipts Rates		712,651	714,491	604,114
Operating grants, subsidies and		റാം ഭഗാ	577,254	2,329,492
contributions		923,602 603,637	785,150	618,612
Fees and charges Service charges		000,007	0	0
Interest earnings		17,847	21,425	20,886
Goods and services tax		(20,227)	17,851	(34,604)
Other revenue		131,776	48,704	145,586
	-	2,369,286	2,164,875	3,684,086
Payments			(************	(FO4 004)
Employee costs		(683,941)	(758,112)	(591,281)
Materials and contracts		(709,885)	(960,510)	(3,775,512)
Utility charges		(64,988)	(65,800) (11,826)	(57,755)
Interest expenses		(2,613) (108,003)	(104,062)	(113,629)
Insurance expenses Goods and services tax		(700)	(104,002)	(115,925)
Other expenditure		(95,192)	(4,000)	(6,545)
Other experiditure	-	(1,665,322)	(1,904,310)	(4,544,723)
Net cash provided by (used in)	•	(1,000,0227		
operating activities	13(b)	703,964	260,565	(860,637)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of Land held for resale		0	(10,000)	(5,514)
Payments for purchase of		J	(10100)	(-1
property, plant & equipment		(687,586)	(331,000)	(500,124)
Payments for construction of		Ç	, , ,	,
infrastructure		(1,312,067)	(1,410,873)	(1,148,901)
Advances to community groups		0	0	0
Non-operating grants,				
Subsidies and contributions		941,547	592,952	1,564,932
Proceeds from sale of fixed assets		0	270,000	44,953
Proceeds from disposal of investments		0	0	0
Proceeds from advances		Ó	0	U
Net cash provided by (used in) investment activities		(1,058,106)	(888,921)	(44,654)
		, , ,	•	
CASH FLOWS FROM FINANCING ACTIVITIES				_
Repayment of debentures		(19,019)	(65,034)	0
Proceeds from self supporting loans		2,500	2,500	0
Proceeds from new debentures		350,000	350,000	0
Net cash provided by (used in)	•	000 404	207 466	
financing activities		333,481	287,466	U
Net increase (decrease) in cash held		(20,661)	(340,890)	(905,291)
Cash at beginning of year		776,411	774,351	1,681,701
Cash and cash equivalents			<b></b>	
at the end of the year	13(a)	755,750	433,461	776,410

#### SHIRE OF WANDERING RATE SETTING STATEMENT FOR THE YEAR ENDED 30TH JUNE 2015

Revenue		NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
Ceneral purpose funding	Revenue		Ψ	Ψ	φ
Law, order, public safety   Safe Jass	Governance		0	100	480
Law, order, public safety   \$64,038   \$28,104   \$6,005   \$6.00   \$6.	General purpose funding		779,664	•	680,857
Health	Law, order, public safety		· ·		•
Housing   22,755					0
Community amenities   22,539   58,813   33,838   Recreation and culture   36,906   558,095   112,244   Transport   565,766   43,000   2,956,713   574,743   574,348   69,934	Education and welfare		53,000	0	0
Recreation and culture	Housing			249,443	3,756
Transport	Community amenities		22,539	58,613	33,635
Economic services			36,906	558,095	112,640
Cheen property and services   129,372   39,480   60,934   46,020,218			565,766	43,000	2,956,713
Expenses				731,554	734,385
Expenses   Governance   Ge   123   (36,483)   (108,787)   General purpose funding   (101,184)   (71,341)   (64,911)   (150,902)   (30,002)   (33,190)   (33,190)   (32,528)   (31,807)   (22,9706)   (34,472)   (4,762)   (33,316)   (34,472)   (4,762)   (33,316)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)   (34,472)   (4,762)	Other property and services				60,934
Governance	Expenses		2,626,201	2,244,764	4,620,218
General purpose funding	•		(59.123)	(96.483)	(108.797)
Law, order, public safety   (150,902) (93,002) (83,156)   Health   (25,229) (31,807) (29,705)   Education and welfare   (3,472) (4,752) (3,835)   Education and welfare   (3,472) (4,752) (3,835)   Housing   (43,124) (56,232) (51,337)   Community amenities   (130,990) (148,386) (188,230)   Recreation and culture   (140,831) (124,565) (161,867)   Transport   (1,164,346) (1,000,318) (2,435,915)   Economic services   (774,001) (908,992) (891,525)   Coher properly and services   (774,001) (908,992) (891,525)   Coher properly and services   (75,514) (65,019) (3,6697)   Coss on Revaluation of land developed for resale   (75,514) (65,019) (3,6697)   Coss on Revaluation of land developed for resale   (28,401) (345,231) (345,231)   Coss on Revaluation of assets due to change to regulations   Land   (28,401) (345,231)   Coss on Revaluation of assets due to change to regulations   Land   (20,402) (20,402)   Coss on Revaluation of assets due to change to regulations   Land   (20,402) (20,402)   Coss on Revaluation of asset disposals   20 (67,818) (221,779) (2,793)   Coss on Revaluation of assets   (20,402) (20,402)   Coss on Revaluation of Asset of Coss on Revaluation of Asset of Coss on Revaluation and amortisation on assets   (20,402) (20,402)   Coss on Revaluation of Land Developed for Resale   5 (75,514) (10,000) (20,402)   Coss on Revaluation of Land Developed for Resale   5 (75,514) (10,000) (20,402)   Coss on Revaluation of Land Developed for Resale   5 (75,514) (10,000) (20,402)   Coss on Revaluation of Land Developed for Resale   5 (75,514) (10,000) (20,402)   Coss on Revaluation of Repair (10,000) (20,402)   Coss on Repair (1			• • •		
Health					
Education and welfare   (3,472) (4,752) (3,835)   Housing (43,124) (56,232) (51,337)   Community amenities (130,390) (138,386) (168,230)   Recreation and culture (140,831) (124,565) (161,867)   Transport (140,831) (124,565) (161,867)   Economic services (774,001) (908,092) (891,525)   Chrisp ropperty and services (5,514 (65,019) (36,892) (2,455,915)   Chrisp ropperty and services (5,514) (65,019) (36,892) (2,450,915)   Chrisp ropperty and services (775,514) (0 (120,420) (120,420)   C2,652,602) (2,589,995) (4,083,041)   Not result excluding rates (26,401) (345,231) (537,177   Adjustments for cash budget requirements: Non-cash expenditure and revenue initial recognition of assets due to change to regulations   Land (Profit)/Loss on asset disposals (20 67,818 (221,779) (2,783 (2.760))   Cana - Club/Institutions (20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
Housing	Education and welfare				
Community amenifies   (130,390) (138,386) (168,230)   Recreation and culture   (140,831) (124,565) (161,867)   Transport   (140,831) (124,565) (161,867)   Transport   (1,154,346) (1,000,316) (2,435,915)   Economic services   (774,001) (908,092) (891,525)   Cher property and services   5,514 (65,019) 36,689   Chos on Revaluation of land developed for resale   (75,514)   0 (120,420)   (2,652,602)   (2,589,995)   4,083,041     (2,652,602)   (2,652	Housing				
Recreation and culture	Community amenities				
Transport   (1,154,346)   (1,000,316)   (2,455,915)   Connomic services   (774,001)   (908,092)   (891,525)   Other property and services   (775,514)   (65,019)   36,697   (75,514)   (65,019)   36,697   (75,514)   (65,019)   36,697   (75,514)   (65,019)   36,697   (75,514)   (65,019)   36,697   (75,514)   (65,019)   36,697   (75,514)   (65,019)   36,697   (75,514)   (75	Recreation and culture				
Conomic services	Transport			* * * * * * * * * * * * * * * * * * * *	
Cher property and services	Economic services				
Loss on Revaluation of land developed for resale	Other property and services				36,697
Net result excluding rates	Loss on Revaluation of land developed for resale			0	(120,420)
Adjustments for cash budget requirements: Non-cash expenditure and revenue Initial recognition of assets due to change to regulations - Land  0 0 0 0 0 (Profill)Loss on asset disposals 20 67,818 (221,779) 2,793 Loan - Club/Institutions 0 0 0 (2,500) Movement in Other Inventories 0 0 0 (4,461) Movement in Cash Backed Employee Provision 1,253 0 (5,978) Movement in employee benefit provisions (non-current) 6,951 0 (3,560) Depreciation and amortisation on assets 2(a) 775,163 779,778 756,225 Capital Expenditure and Revenue Loss on Revaluation of Land Developed for Resale 5 75,514 (10,000) 120,420 Purchase of land and buildings 6(b) (323,870) (271,000) (381,255) Purchase furniture and equipment 6(b) (17,763) (5,000) (5,455) Purchase plant and equipment 6(b) (345,953) (55,000) (113,414) Purchase roads 7(b) (862,224) (950,874) (859,992) Purchase other infrastructure 7(b) (155,012) (160,000) (22,909) Advances to community groups 0 0 0 0 Repayment of advances to community groups 0 0 0 0 Repayment of advances to community groups 0 0 0 0 Repayment of debentures 21(a) (19,019) (65,034) 0 Proceeds from disposal of fixed assets 20 0 270,000 44,963 Repayment of debentures 21(a) (19,019) (65,034) 0 Proceeds from debentures 21(a) (19,019) (65,034) 0 Proceeds from teserves (restricted assets) 11(e) (7,846) (63,443) (9,911) Transfers from reserves (restricted assets) 11(e) 0 0 409,268			(2,652,602)	(2,589,995)	4,083,041
Non-cash expenditure and revenue   Initial recognition of assets due to change to regulations   - Land	Net result excluding rates		(26,401)	(345,231)	537,177
Initial recognition of assets due to change to regulations - Land 0 0 0 (Profit)/Loss on asset disposals 20 67,818 (221,779) 2,793 Loan - Club/Institutions 0 0 0.0 (2,500) Movement in Other Inventories 0 0 0 0 (4,461) Movement in Cash Backed Employee Provision 1,253 0 (5,978) Movement in employee benefit provisions (non-current) 6,951 0 (3,560) Depreciation and amortisation on assets 2(a) 775,163 779,778 755,225 Capital Expenditure and Revenue Loss on Revaluation of Land Developed for Resale 5 75,514 (10,000) 120,420 Purchase of land and buildings 6(b) (323,870) (271,000) (381,255) Purchase furniture and equipment 6(b) (17,763) (5,000) (5,455) Purchase plant and equipment 6(b) (345,953) (55,000) (113,414) Purchase roads 7(b) (882,224) (950,874) (859,992) Purchase recreation 7(b) (294,831) (310,000) (264,999) Purchase other infrastructure 7(b) (155,012) (160,000) (22,909) Advances to community groups 0 0 0 0 Proceeds from disposal of fixed assets 20 0 270,000 44,953 Repayment of advances to community groups 0 0 0 0 Proceeds from disposal of fixed assets 21(a) (19,019) (65,034) 0 Proceeds from self supporting loans 2,500 2,500 0 Proceeds from self supporting loans 2,500 2,500 0 Transfers to reserves (restricted assets) 11(e) 7,846) (53,443) (9,911) Transfers from reserves (restricted assets) 11(e) 0 0 409,268 DEstimated surplus/(deficit) July 1 b/fwd 22(b) 281,090 402,151 (520,373) SEstimated surplus/(deficit) June 30 c/fwd					
- Land (Profit)/Loss on asset disposals 20 67,818 (221,779) 2,793 Loan - Club/Institutions 0 0 0 0 (2,500) Movement in Other Inventories 0 0 0 0 (4,461) Movement in Cash Backed Employee Provision 1,253 0 (5,978) Movement in cash Backed Employee Provision 1,253 0 (5,978) Movement in employee benefit provisions (non-current) 6,951 0 (3,560) Depreciation and amortisation on assets 2(a) 775,163 779,778 756,225 Capital Expenditure and Revenue Loss on Revaluation of Land Developed for Resale 5 75,514 (10,000) 120,420 Purchase of land and buildings 6(b) (323,870) (271,000) (381,255) Purchase furniture and equipment 6(b) (17,763) (5,000) (5,455) Purchase plant and equipment 6(b) (345,953) (55,000) (113,414) Purchase roads 7(b) (862,224) (950,874) (859,992) Purchase recreation 7(b) (294,831) (310,000) (224,999) Purchase other infrastructure 7(b) (155,012) (160,000) (22,909) Advances to community groups 0 0 0 0 0 0 Repayment of advances to community groups 0 0 0 0 0 0 0 0 Repayment of debentures 21(a) (19,019) (65,034) 0 Proceeds from disposal of fixed assets 20 0 0 270,000 44,953 Repayment of debentures 21(a) (19,019) (65,034) 0 Proceeds from new debentures 21(b) 350,000 350,000 0 0 Proceeds from self supporting loans 2,500 2,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		,-			
(Profit)/Loss on asset disposals         20         67,818         (221,779)         2,793           Loan - Club/Institutions         0         0         0         (2,500)           Movement in Other Inventories         0         0         0         (4,461)           Movement in Cash Backed Employee Provision         1,253         0         (5,978)           Movement in employee benefit provisions (non-current)         6,951         0         (3,560)           Depreciation and amortisation on assets         2(a)         775,163         779,778         756,225           Capital Expenditure and Revenue         1         1         1         1         1         1         1         1         1         1         1         1         1         2         1         775,163         779,778         756,225         756,225         75,514         (10,000)         120,420         1		ations			
Loan - Club/Institutions         0         0         (2,500)           Movement in Other Inventories         0         0         (4,461)           Movement in Cash Backed Employee Provision         1,253         0         (5,978)           Movement in employee benefit provisions (non-current)         6,951         0         (3,560)           Depreciation and amortisation on assets         2(a)         775,163         779,778         756,225           Capital Expenditure and Revenue         8         8         10,000         120,420           Purchase of land and buildings         6(b)         (323,870)         (271,000)         (381,255)           Purchase furniture and equipment         6(b)         (17,763)         (5,000)         (5,455)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase recreation         7(b)         (362,224)         (950,874)         (859,992)           Purchase recreation         7(b)         (294,831)         (310,000)         (224,999)           Purchase other infrastructure         7(b)         (155,012)         (160,000)         (22,909)				_	Q
Movement in Other Inventories         0         0         (4,461)           Movement in Cash Backed Employee Provision         1,253         0         (5,978)           Movement in employee benefit provisions (non-current)         6,951         0         (3,560)           Depreciation and amortisation on assets         2(a)         775,163         779,778         756,225           Capital Expenditure and Revenue         8         8         75,514         (10,000)         120,420           Purchase of land and buildings         6(b)         (323,870)         (271,000)         (381,255)           Purchase of land and equipment         6(b)         (17,763)         (5,000)         (5,455)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase roads         7(b)         (862,224)         (950,874)         (859,992)           Purchase roads         7(b)         (862,224)         (950,874)         (859,992)           Purchase recreation         7(b)         (294,831)         (310,000)         (224,999)           Purchase recreation         7(b)         (155,012)         (160,000)		20		(221,779)	
Movement in Cash Backed Employee Provision         1,253         0         (5,978)           Movement in employee benefit provisions (non-current)         6,951         0         (3,660)           Depreciation and amortisation on assets         2(a)         775,163         779,778         756,225           Capital Expenditure and Revenue         Loss on Revaluation of Land Developed for Resale         5         75,514         (10,000)         120,420           Purchase of land and buildings         6(b)         (323,870)         (271,000)         (381,255)           Purchase furniture and equipment         6(b)         (17,763)         (5,000)         (5,455)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase roads         7(b)         (862,224)         (950,874)         (859,992)           Purchase recreation         7(b)         (294,831)         (310,000)         (264,999)           Purchase other infrastructure         7(b)         (155,012)         (160,000)         (22,909)           Advances to community groups         0         0         0         0           Repayment of advances to community groups         0         0         0           Proceeds from disposal of fixed assets				_	
Movement in employee benefit provisions (non-current)         6,951         0         (3,560)           Depreciation and amortisation on assets         2(a)         775,163         779,778         756,225           Capital Expenditure and Revenue         1         1         1         1         1         1         1         1         1         1         1         1         1         2         2         1         1         1         1         1         1         1         1         1         1         1         2         2         2         2         2         2         2         2         2         2         3         755,144         (10,000)         120,420         1         1         2         2         1         1         1         0         1         2         2         1         1         1         0         1         2         2         1			<del>-</del>	_	
Depreciation and amortisation on assets					
Capital Expenditure and Revenue Loss on Revaluation of Land Developed for Resale		5( )		<del>-</del>	
Loss on Revaluation of Land Developed for Resale         5         75,514         (10,000)         120,420           Purchase of land and buildings         6(b)         (323,870)         (271,000)         (381,255)           Purchase furniture and equipment         6(b)         (17,763)         (5,000)         (5,455)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase roads         7(b)         (862,224)         (950,874)         (859,992)           Purchase recreation         7(b)         (294,831)         (310,000)         (264,999)           Purchase other infrastructure         7(b)         (155,012)         (160,000)         (22,909)           Advances to community groups         0         0         0         0           Repayment of advances to community groups         0         0         0           Proceeds from disposal of fixed assets         20         0         270,000         44,953           Repayment of debentures         21(a)         (19,019)         (65,034)         0           Proceeds from new debentures         21(b)         350,000         350,000         350,000         0           Proceeds from self supporting loans         2,500         2,500 <td></td> <td>2(a)</td> <td>775,163</td> <td>779,778</td> <td>756,225</td>		2(a)	775,163	779,778	756,225
Purchase of land and buildings 6(b) (323,870) (271,000) (381,255) Purchase furniture and equipment 6(b) (17,763) (5,000) (5,455) Purchase plant and equipment 6(b) (345,953) (55,000) (113,414) Purchase roads 7(b) (862,224) (950,874) (859,992) Purchase recreation 7(b) (294,831) (310,000) (264,999) Purchase other infrastructure 7(b) (155,012) (160,000) (22,909) Advances to community groups 0 0 0 0 Repayment of advances to community groups 0 0 0 Proceeds from disposal of fixed assets 20 0 270,000 44,953 Repayment of debentures 21(a) (19,019) (65,034) 0 Proceeds from self supporting loans 2,500 2,500 0 Transfers to reserves (restricted assets) 11(e) (7,846) (53,443) (9,911) Transfers from reserves (restricted assets) 11(e) 0 0 409,268  D Estimated surplus/(deficit) July 1 b/fwd 22(b) 281,090 402,151 (520,373) Estimated surplus/(deficit) June 30 c/fwd 22(b) 209,724 61,559 281,090		<b>.</b>	75 F44	440.000	
Purchase furniture and equipment         6(b)         (17,763)         (5,000)         (5,455)           Purchase plant and equipment         6(b)         (345,953)         (55,000)         (113,414)           Purchase roads         7(b)         (862,224)         (950,874)         (859,992)           Purchase recreation         7(b)         (294,831)         (310,000)         (264,999)           Purchase other infrastructure         7(b)         (155,012)         (160,000)         (22,909)           Advances to community groups         0         0         0         0           Repayment of advances to community groups         0         0         0         0           Proceeds from disposal of fixed assets         20         0         270,000         44,953           Repayment of debentures         21(a)         (19,019)         (65,034)         0           Proceeds from new debentures         21(b)         350,000         350,000         0           Proceeds from self supporting loans         2,500         2,500         0           Transfers to reserves (restricted assets)         11(e)         (7,846)         (53,443)         (9,911)           Transfers from reserves (restricted assets)         11(e)         281,090         402,151					
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Purchase roads         7(b)         (862,224)         (950,874)         (859,992)           Purchase recreation         7(b)         (294,831)         (310,000)         (264,999)           Purchase other infrastructure         7(b)         (155,012)         (160,000)         (22,909)           Advances to community groups         0         0         0         0           Repayment of advances to community groups         0         0         0         0           Proceeds from disposal of fixed assets         20         0         270,000         44,953           Repayment of debentures         21(a)         (19,019)         (65,034)         0           Proceeds from new debentures         21(b)         350,000         350,000         0           Proceeds from self supporting loans         2,500         2,500         0           Transfers to reserves (restricted assets)         11(e)         (7,846)         (53,443)         (9,911)           Transfers from reserves (restricted assets)         11(e)         0         402,151         (520,373)           Bestimated surplus/(deficit) June 30 c/fwd         22(b)         281,090         402,151         (520,373)	• •				
Purchase recreation       7(b)       (294,831)       (310,000)       (264,999)         Purchase other infrastructure       7(b)       (155,012)       (160,000)       (22,909)         Advances to community groups       0       0       0       0         Repayment of advances to community groups       0       0       270,000       44,953         Repayment of debentures       21(a)       (19,019)       (65,034)       0         Proceeds from new debentures       21(b)       350,000       350,000       0         Proceeds from self supporting loans       2,500       2,500       0         Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       281,090       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090					
Purchase other infrastructure         7(b)         (155,012)         (160,000)         (22,909)           Advances to community groups         0         0         0         0           Repayment of advances to community groups         0         0         0         0           Proceeds from disposal of fixed assets         20         0         270,000         44,953           Repayment of debentures         21(a)         (19,019)         (65,034)         0           Proceeds from new debentures         21(b)         350,000         350,000         0           Proceeds from self supporting loans         2,500         2,500         0           Transfers to reserves (restricted assets)         11(e)         (7,846)         (53,443)         (9,911)           Transfers from reserves (restricted assets)         11(e)         0         0         409,268           D Estimated surplus/(deficit) July 1 b/fwd         22(b)         281,090         402,151         (520,373)           B Estimated surplus/(deficit) June 30 c/fwd         22(b)         209,724         61,559         281,090					
Advances to community groups  Repayment of advances to community groups Proceeds from disposal of fixed assets  Repayment of debentures  Repayment of debentures  Proceeds from new debentures  Proceeds from new debentures  Proceeds from self supporting loans  Transfers to reserves (restricted assets)  Transfers from reserves (restricted assets)  Estimated surplus/(deficit) July 1 b/fwd  Estimated surplus/(deficit) June 30 c/fwd  O B State O Community groups  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
Repayment of advances to community groups       0       0       0         Proceeds from disposal of fixed assets       20       0       270,000       44,953         Repayment of debentures       21(a)       (19,019)       (65,034)       0         Proceeds from new debentures       21(b)       350,000       350,000       0         Proceeds from self supporting loans       2,500       2,500       0         Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090		7(D)			(22,909)
Proceeds from disposal of fixed assets       20       0       270,000       44,953         Repayment of debentures       21(a)       (19,019)       (65,034)       0         Proceeds from new debentures       21(b)       350,000       350,000       0         Proceeds from self supporting loans       2,500       2,500       0         Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090				0	Ü
Repayment of debentures       21(a)       (19,019)       (65,034)       0         Proceeds from new debentures       21(b)       350,000       350,000       0         Proceeds from self supporting loans       2,500       2,500       0         Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090			<del>-</del>	-	_
Proceeds from new debentures       21(b)       350,000       350,000       0         Proceeds from self supporting loans       2,500       2,500       0         Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090			-		44,953
Proceeds from self supporting loans       2,500       2,500       0         Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090					0
Transfers to reserves (restricted assets)       11(e)       (7,846)       (53,443)       (9,911)         Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090		21(b)			
Transfers from reserves (restricted assets)       11(e)       0       0       409,268         D Estimated surplus/(deficit) July 1 b/fwd       22(b)       281,090       402,151       (520,373)         B Estimated surplus/(deficit) June 30 c/fwd       22(b)       209,724       61,559       281,090		447-1			· · · · · · · · · · · · · · · · · · ·
D Estimated surplus/(deficit) July 1 b/fwd 22(b) 281,090 402,151 (520,373) Estimated surplus/(deficit) June 30 c/fwd 22(b) 209,724 61,559 281,090				-	
Estimated surplus/(deficit) June 30 c/fwd 22(b) 209,724 61,559 281,090	·	11(e)	0	0	409,268
Estimated surplus/(deficit) June 30 c/fwd 22(b) 209,724 61,559 281,090		22(b)	281,090	402,151	(520,373)
Total amount raised from general rate 22 (702,354) (704,491) (611,576)	Estimated surplus/(deficit) June 30 c/fwd	22(b)			
	Total amount raised from general rate	22	(702,354)	(704,491)	(611,576)

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

ADD LESS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), 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 financial report are presented below and have been consistently applied unless stated otherwise. All currency are stated in Australian Dollars.

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

#### Critical accounting estimates

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

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

#### The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

#### (b) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

#### (c) 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.

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (d) 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.

#### (e) 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 sale

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 the Council's intentions to release for sale.

#### (f) Fixed Assets

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

#### Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or-
    - (II) Infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (f) Fixed Assets (Continued)

#### Land under control

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

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

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

#### Revaluation

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

#### Land under roads

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

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

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

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

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

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (f) Fixed Assets (Continued)

#### Depreciation

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

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

Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset 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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount.

These gains and losses are included in the statement of comprehensive income in the period in which they arise. When revalued assets are disposed of, amounts included in the revaluation surplus relating to that assets are transferred to retained surplus

#### Capitalisation threshold

Expenditure on items of Property, Plant and Equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing. Similarly, road and other infrastructure more than \$5,000 is capitalised.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

### Fair value hierarchy

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

### Level 1

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

### Level 2

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

### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### Valuation techniques

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

### **Market approach**

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

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (g) Fair Value of Assets and Liabilities (Continued)

### Income approach

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

### Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

### (h) Financial Instruments

### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (h) Financial Instruments (Continued)

### Classification and subsequent measurement (continued)

### (i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

### (ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

### (iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

### (iv) Available-for-sale financial assets

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

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

### (v) Financial liabilities

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

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (h) Financial Instruments (Continued)

### Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

### Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

### (i) Impairment of Assets

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

### (i) Trade and Other Payables

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

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (k) Employee Benefits

### Short-term employee benefits

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

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

### Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

### (I) Borrowing Costs

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

### (m) Provisions

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

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

### (n) Leases

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

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

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

### (p) Interests in Joint Arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

### (g) 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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

### (r) Superannuation

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

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

### (t) Rounding Off Figures

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

### (u) Comparative Figures

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

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

### (v) Budget Comparative Figures

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

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

# (w) New Accounting Standards and Interpretations for Application in Future Periods

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

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Impact	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.	Nil - The revisions embodied in this Standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).		This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.
Applicable <sup>(1)</sup>	1 January 2018	1 January 2018		1 January 2017
Issued / Compiled	December 2014	September 2012		December 2014
Title	(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	(ii) AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	(iii) AASB 15 Revenue from Contracts with Customers

The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings

with. It may or may not be significant.

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2015 SHIRE OF WANDERING

SIGNIFICANT ACCOUNTING POLICIES (Continued)
 New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Impact	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value.	As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.	,	combinations accounting in AASB 3 and other Australian Accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.	Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to
Applicable <sup>(1)</sup>	Refer title column		1 January 2016			1 January 2016
Issued / Compiled	December 2013		August 2014			August 2014
Title	<ul><li>(iv) AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments</li></ul>	[Operative date: Part C Financial Instruments - 1 January 2015]	(v) AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations	[AASB 1 & AASB 11]		<ul><li>(vi) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation</li></ul>
	<u> </u>					

consumption of the economic benefits embodied in an intangible calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the asset.

[AASB 116 & 138]

Given the Shire curently uses the expected pattern of consumption of

the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

# (w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

led Applicable <sup>(1)</sup>	14 1 January 2017 Consequential changes to various Standards arising from the issuance of AASB 15.	It will require changes to reflect the impact of AASB 15.	1 January 2016 This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use independent	when applying a Standard in determining what information to disclose in their financial statements.	This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.	It is not anticipated it will have any significant impact on disclosures.	1 July 2015 This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.	It is not anticipated it will have a significant impact as the principles
Issued / Compiled	December 2014		January 2015				January 2015	
Title	(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15		(viii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101	[AASB 7, 101, 134 & 1049]			<ul><li>(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality</li></ul>	

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2015 SHIRE OF WANDERING

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

# (w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

mpact	The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities.	The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior	Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.	
Applicable <sup>(1)</sup>	1 July 2016			
Issued / Compiled	March 2015			
Title	<ul><li>(x) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public</li></ul>	Sector Entities	[AASB 10, 124 & 1049]	

## (x) Adoption of New and Revised Accounting Standards

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

These new and revised Standards were:

AASB 2011-7 AASB 2012-3 AASB 2013-3

AASB 2013-8

AASB 2013-9 Parts A & B

or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement Most of the Standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting criteria of IFRSs or related to topics not relevant to operations.

Notes: (1) Applicable to reporting periods commencing on or after the given date.

2. REVENUE AND EXPENSES		2015	2014
(a) Net Result		\$	\$
The Net result includes:			
(i) Charging as an expense:			
Significant expense and revenue There were no singnificant expenses incurred for financial year 14/15		0	(1,366,702)
Auditors remuneration - Audit of the annual financial report - Financial Management Review - Assistance with the finalisation of the annual - Audit of Grant Acquittals	financial report	11,214 0 3,927 3,439	7,550 0 0 2,050
Depreciation Non-Specialised Buildings Specialised Buildings Furniture and Equipment Plant and Equipment Roads Footpaths Recreation Other Infrastructure  Interest expenses (finance costs) Debentures (refer Note 21 (a))  Rental charges The Shire of Wandering did not Enter in to any In Financial Year 14/15.  (ii) Crediting as revenue:	rental agreement	0 84,617 29,623 177,373 463,429 3,718 15,073 1,330 775,163 2,613 2,613 0 0	0 71,889 48,078 136,681 452,048 4,633 21,428 21,468 756,225 0 0 99,499 99,499
Significant revenue General Purpose Funding		1,481,330	2,406,857
Significant Revenue in 2014/15 relates to Fede Which includes half of the FAG Grants for Final		nts(FAG),	
Other revenue Reimbursements and recoveries Significant revenue (refer above) Other		131,776 0 0 131,776	145,586 0 0 145,586
Interest cornings	2015 Actual \$	2015 Budget \$	2014 Actual \$
Interest earnings - Self supporting loans - Reserve funds - Other funds Other interest revenue (refer note 26)	0 7,194 5,350 5,303 17,847	0 10,500 8,000 2,925 21,425	9,910 6,245 4,731 20,886

### 2. REVENUE AND EXPENSES (Continued)

### (b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

### **COMMUNITY VISION**

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life. Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

### **GOVERNANCE**

### Objective:

To provide a decision making process for the efficient allocation of scarce resources.

### Activities:

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

### **GENERAL PURPOSE FUNDING**

### Objective:

To collect revenue to allow for the provision of services.

### Activities:

Rates, general purpose government grants and interest revenue.

### LAW, ORDER, PUBLIC SAFETY

### Objective:

To provide services to help ensure a safer and environmentally conscious community.

### Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

### **HEALTH**

### Objective:

To provide an operational framework for environmental and community health.

### Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

### **EDUCATION AND WELFARE**

### Objective:

To provide services to disadvantaged persons, the elderly, children and youth

### Activities:

Provision and maintenance of home and community care programs and youth services.

### HOUSING

### Objective:

To provide and maintain a high quality of housing for staff and prospective residents

### Activities:

Provision and maintenance of staff and other housing.

### 2. REVENUE AND EXPENSES (Continued)

### (b) Statement of Objective (Continued)

### **COMMUNITY AMENITIES**

### Objective:

To provide services required by the community.

### **Activities**:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

### **RECREATION AND CULTURE**

### Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

### Activities:

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

### **TRANSPORT**

### Objective:

To provide safe, effective and efficient transport services to the community

### **Activities:**

Construction and maintenance of roads, streets, footpaths, depots and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

### **ECONOMIC SERVICES**

### Objective:

To help promote the shire and its economic wellbeing.

### **Activities:**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

### OTHER PROPERTY AND SERVICES

### Objective:

'To monitor and control Shire's overheads operating accounts.

### Activities

Private works operation, plant repair and operation costs and engineering operation costs.

### 2. REVENUE AND EXPENSES (Confinued)

Closing Expended (3) Balance 2014/15 30/06/15	(13,957) <b>5,203</b> (53,688) <b>120,690</b> (4,545) 0	(8,681) 0 18,248 (8,881) 0 0 155,012) 2,874 (76,457) 75,000 53,000	331,157) 275,016
Received <sup>(2)</sup> Exper 2014/15 201	000	0 0 0 (18 0 (3) 00 (3)	53,000 (3:
Closing Balance <sup>(1)</sup> 30/06/14	19,160 174,378 4,545	18,248 8,681 18,817 157,886 151,457	553,172
Expended <sup>(3)</sup> 2013/14 \$	(9;975) (3,500) 0	(20,000) (104,241) (100,288) (104,909) (111,338)	(454,250)
Received (2) 2013/14 \$	000	0 100,000 0 172,795 262,795	535,590
Opening Balance (1) 1/07/13	29,134 177,878 4,545	38,248 12,922 119,105 90,000 0	471,832
Function/ Activity	Community Amenities Transport Law. Order. Public Safety	General Purpose Funding Economic Services General Purpose Funding General Purpose Funding General Purpose Funding	
(c) Conditions Over Grants/Contributions Grant/Contribution	Dept of Agriculture - Feral Pig Eradication Grants Commission Special Projects	Wheatbelt Development Commission Department of Regional Development & Lands 2011/12 CLGF - Individual 2011/12 CLGF - Regional 2012/13 CLGF - Individual Aged Frinedly Grants	Total

### Notes:

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

	Note	2015 \$	2014 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		118,964	(130,685)
Restricted		636,786 755,750	907,096 776,411
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	11	57,773	56,520
Plant Reserve	11	264,827	259,083
Land & Building Reserve	11	5,316	5,201
Office Equipment Reserve	11	33,854	33,120
Unspent grants	2(c)	275,016	553,172
		636,786	907,096
4 TRADE AND OTHER RECEIVABLES			
Current			
Rates outstanding		16,096	26,393
Sundry debtors		131,670	103,838
GST receivable		53,212	32,104
Loans - clubs/institutions		2,500	2,500
Accrued Income		8,019 211,497	28,060 192,895
Non-current		211,431	192,093
Rates outstanding - pensioners		0	.0
Loans - clubs/institutions		Ö	2,500
		0	2,500
5. INVENTORIES			
Current			
Fuel and materials		34,797	50,996
History books		3,670	3,670
Land held for resale - cost		_	_
Cost of acquisition		0	0
Development costs		20 467	0 E4 666
Non-current		38,467	54,666
Land Developed for resale - cost			
Cost of acquisition		560,514	364,442
Development costs		0	316,492
Fair Value Adjustment		(75,514)	(120,420)
		485,000	560,514

	2015 \$	2014 \$
6 (a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings Freehold land at:		
- Independent valuation 2015 - level 2	688,000	975,434
- Additions after valuation - cost	0	0
	688,000	975,434
	688,000	975,434
Non-specialised buildings at:		
- Independent valuation 2015 - level 2	1,938,000	2,150,743
<ul> <li>Additions after valuation - cost</li> </ul>	0	0
Less: accumulated depreciation	0	0
	1,938,000	2,150,743
Specialised buildings at:		
<ul> <li>Independent valuation 2015 - level 3</li> </ul>	2,124,050	0
- Additions after valuation - cost	0	0
Less: accumulated depreciation	2,124,050	0
	2, 124,000	U
	4,062,050	2,150,743
Total land and buildings	4,750,050	3,126,177

	2015 \$	2014 \$
Furniture and Equipment at: - Management Valuation 2014 - Additions after valuation - cost Less accumulated depreciation	121,983 17,763 (28,566) 111,181	121,983 0 0 121,983
Plant and Equipment at: - Independent valuation 2014 Management Valuation 2013 - Additions after valuation - cost Less accumulated depreciation	0 2,154,694 345,953 (293,055) 2,207,591	0 2,078,754 113,414 (136,681) 2,055,487
	7,068,822	5,303,647

### Land and Buildings:

The Shires land and buildings were revalued as at 30 June 2015 by an independent valuer. Land and Non-Specialised Buildings, valuations were made on the basis their current market price. values of similar assets, adjusted for condition and comparability, at their highest and best use (Level 2 inputs in the fair value hierarchy).

Specialised Buildings were valued using the cost approach. The approach estimated the replacement cost for each building by componentising the building into significant parts with different useful lives and taking into account a range of factors. These include the average cost of construction and consumption score for each component. As these are supported by observable market evidence they have been classified as Level 2 inputs. The unobservable inputs, such as residual values and remaining useful life impacted significantly on the final determination of fair value and as such the overall fair value measurement were deemed to be valued at Level 3 inputs.

The revaluation of these assets resulted in an overall increase of \$1,166,699 in the net value of the Shire's land and buildings. All of this increase was credited to the revaluation surplus, except devaluation on Land Developed for Resale, in the Shire's equity (refer Note 12) and was recognised as Changes on Revaluation of non- current Assets in the Statement of Comprehensive Income. Land Developed for Resale is considered as non current inventory therefore the develuation of the Assets is consedered as as an operating Expenses.

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Movements in Carrying Amounts

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

		Balance at the Beginning of the Year	Additions \$	(Disposals)	Revaluation Increments/ (Decrements)	Impairment (Losses)/ Reversals	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Freehold land		975,434	0	0	(287,434)	O	0	0	688,000
Land vested in and under the control of Council  Total land	1	975,434	0 0	0 0	0 (287,434)	0	0 0	0	000'889
Non-specialised buildings	Level 3	1,651,460	323,870	(7,818)	760,977	0	(83,948)	225,070	2,869,611
Specialised buildings Total buildings	Level 2	499,283	323,870	(7,818)	693,156	0	(83,948)	225,070	1,192,439
Total land and buildings	1	3,126,177	323,870	(7,818)	1,166,699	0	(83,948)	225,070	4,750,050
Furniture and Equipment		121,983	17,763	0	0	0	(28,565)	0	111,181
Plant and Equipment		2,055,487	345,953	(60,000)	0	0	(162,181)	28,332	2,207,591
Total property, plant and equipment	#   	5,303,647	687,586	(67,818)	1,166,699	0	(274,694)	253,402	7,068,822

### 6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurement

:) Fair Value Measurements					
Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	pesn sanduj
Land and buildings					
Freehold land	Level 2	Independent Valuations	Current Market Price	June 2015	Inputs other than quoted prices that are obsevable for the assets or liabilities, either directly or indirectly
Non-specialised buildings	Level 2	Independent Valuations	Current Market Price	June 2015	Inputs other than quoted prices that are obsevable for the assets or liabilities, either directly or indirectly
Specialised buildings	Level3	Independent Valuations	Replacement Cost	June 2015	Unobservable inputs for assets or liabilities
Furniture and Equipment	Level3	Management Valuations	Replacement Cost	June 2015	Unobservable inputs for assets or liabilities
Plant and Equipment	Level3	Management Valuations	Replacement Cost	June 2015	Unobservable inputs for assets or liabilities

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

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

	2015	2014
7 (a). INFRASTRUCTURE	\$	\$
Roads		
- Independent Valuation 2015	0	0
- Management Valuation 2015	0	0
- Cost	23,092,057	23,092,057
- Additions - Cost	862,224	0
Less accumulated depreciation	(13,188,623)	(12,726,109)
	10,765,658	10,365,948
Footpaths		
- Independent Valuation 2015	0	0
- Management Valuation 2015	0	0
- Cost	192,616	192,616
<ul> <li>Additions after Valuation - Cost</li> </ul>	0	0
Less accumulated depreciation	(42,507)	(37,874)
	150,109	154,742
Recreation	4.050.040	0
- Independent Valuation 2015	1,256,618	0 0
- Management Valuation 2015	0 0	1,081,760
- Cost - Additions after Valuation - Cost	0	1,001,700
Less accumulated depreciation	0	(85,427)
Less accumulated depreciation	1,256,618	996,333
	1,200,010	000,000
Other Infrastructure		
- Independent Valuation 2015	602,282	0
- Management Valuation 2015	0	0
- Cost	0	359,300
<ul> <li>Additions after Valuation - Cost</li> </ul>	0	0
Less accumulated depreciation	<u> </u>	(47,313)
	602,282	311,987
		44 000 040
	12,774,667	11,829,010

All the Shires infrastructures, except roads, bridges and footpaths, were revalued as at 30 June 2015 by an independent valuer. The Infrastructures were valued using the depreciated replacement cost approach. The approach estimated cost for each infrastructure by componentising the infrastructure into significant parts with different useful lives and the replacement cost and taking into account a range of factors. These include the average cost of construction and consumption score for each component. The revaluation of these assets resulted in an overall increase of \$387,461.44 in the net value of the Shire's infrastructure. All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12) and was recognised 'as Changes on Revaluation of non-current Assets in the Statement of Comprehensive Income.

### 7. INFRASTRUCTURE (Continued)

### (b) Movements in Carrying Amounts

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

	Balance as at the Beginning of the Year	Additions \$	(Disposals)	Revaluation Increments/ (Decrements)	Impairment (Losses)/ Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of the Year
Roads	10,365,948	862,224	0	0	0	(462,514)	0	10,765,658
Footpaths	154,742	0	0	0	0	(4,633)	0	150,109
Recreation	996,333	294,831	0	221,398	0	(17,659)	(238,285)	1,256,618
Other Infrastructure	311,987	155,012	0	166,063	0	(15,663)	(15,117)	602,282
Total infrastructure	11,829,010	1,312,067	0	387,461	0	(500,469)	(253,402)	12,774,667

The revaluation of infrastructure assets resulted in an increase on revaluation of \$387,461 in the net value of infrastructure.

All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income.

### 7. INFRASTRUCTURE (Continued)

### (c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date or last Valuation	Inputs used
Recreation	Level 3	Independent Valuation	Replacement Cost	June 2015	Unobservable inputs for assets or liabilities
Other infrastructure	Level 3	Independent Valuation	Replacement Cost	June 2015	Unobservable inputs for assets or liabilities

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

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

		2015 \$	2014 \$
8. TRADE AND OTHER PAYABLES			
Current Sundry Creditors Accrued Interest on Debentures Accrued Salaries and Wages PAYG Liabilities Trust Liabilities GST Payable Accrued Expenses		252,301 0 16,757 16,148 0 54,111 42,672 381,989	161,216 0 15,582 0 700 35,020 139,645 352,163
9. LONG-TERM BORROWINGS			
Current Secured by floating charge Debentures Lease liability		69,950 0 69,950	0 0
Non-current Secured by floating charge Debentures Lease liability		261,031 0 261,031	0 0
Additional detail on borrowings is provided in	Note 21.		
10. PROVISIONS	Provision for Annual Leave \$	Provision for Long Service Leave	Total \$
Opening balance at 1 July 2014 Non-current provisions	28,024 0 28,024	65,291 8,737 74,028	93,315 8,737 102,052
Additional provision Amounts used Amounts used Increase in the discounted amount arising because of time and the effect of any	3,507 0 0	19,252 0 0	22,759 0 0
change in the discounted rate  Balance at 30 June 2015	0 31,531	93,280	0 124,811
Comprises Current Non-current	31,531 0 31,531	77,592 15,688 93,280	109,123 15,688 124,811

	2015 \$	2015 Budget \$	2014 \$
11. CASH BACKED RESERVED		Ψ	
(a) Leave Reserve Opening balance Amount set aside / transfer to reserve Amount used / transfer from reserve	56,520 1,253 0 57,773	56,259 1,688 0 57,947	110,957 1,520 (55,957) 56,520
(b) Plant Reserve Opening balance Amount set aside / transfer to reserve Amount used / transfer from reserve	259,083 5,744 0 264,827	257,891 20,303 0 278,194	306,801 5,593 (53,311) 259,083
(c) Land & Building Reserve Opening balance Amount set aside / transfer to reserve Amount used / transfer from reserve	5,201 115 0 5,316	5,177 609 0 5,786	303,072 2,129 (300,000) 5,201
(d) Office Equipment Reserve Opening balance Amount set aside / transfer to reserve Amount used / transfer from reserve	33,120 734 0 33,854	32,968 843 0 33,811	32,451 669 0 33,120
(e) Recreation Reserve Opening balance Amount set aside / transfer to reserve Amount used / transfer from reserve	0 0 0 0	30,000 0 30,000	0 0 0 0
TOTAL RESERVES	361,770	405,738	353,924
Total Opening balance Total Amount set aside / transfer to reserve Total Amount used / transfer from reserve TOTAL RESERVES	353,924 7,846 0 361,770	352,295 53,443 0 405,738	753,281 9,911 (409,268) 353,924
All of the reserve accounts are supported by m amount shown as restricted cash in Note 3 to t	oney held in financ his financial report.	ial institutions and	match the
Transfers to Reserve Leave Reserve Plant Reserve Land & Building Reserve Office Equipment Reserve Recreation Reserve	1,253 5,744 115 734	1,688 20,303 609 843 30,000	1,520 5,593 2,129 669 0
Transfers from Reserve Leave Reserve Plant Reserve Land & Building Reserve Office Equipment Reserve Recreation Reserve	7,846 0 0 0 0 0 0	53,443 0 0 0 0 0 0	(55,957) (53,311) (300,000) 0 (409,268)

2015	2015	2014
\$	Budget	\$
	\$	

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

### (a) Leave Reserve

- to be used to fund annual and long service leave requirements

### (b) Plant Reserve

- to be used for the purchase and replacement of plant and vehicles

### (c) Land & Building Reserve

- to be used for the purchase of land and buildings and for major repairs to exisiting buildings

### (d) Office Equipment Reserve

- to be used for the replacement of office equipment

### (e) Recreation Reserve

- to be used for the replacement of recreational services

The leave and plant reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

12. REVALUATION SURPLUS	2015 \$		2014 \$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:	•		·
(a) Land	000 400		0
Opening balance Revaluation increment/decrement	950,186 (287,434)		0 950,186
Prior Year Adjustment	25,248		0
The Feat Hajasanient	688,000	_	950,186
(b) Buildings Level 2			
Opening balance	0		0
Revaluation increment/decrement	693,156		0
	693,156	0	0
(a) Wall Walle Comp. 1			
(c) Buildings Level 3 Opening balance	0		0
Revaluation increment/decrement	760,977		0
	760,977	_	0
(d) Plant & Equipment			
Opening balance	650,587		411,212
Revaluation increment/decrement	0	0	239,375
	650,587	•	650,587
(e) Recreation			
Opening balance	0	0	0
Revaluation increment	221,398 221,398	U	0
(f) Other Infrastructure	0		٥
Opening balance Revaluation increment/decrement	0 166,063		0
1/6/Aluation moremonisacoroment	166,063		0
	<del></del>	_	
Summary Opening balance	1,600,773		411,212
Revaluation increment/decrement	1,841,594		1,189,561
Revaluation decrement	(287,434)		0
	3,154,933	*****	1,600,773
TOTAL ASSET REVALUATION SURPLUS	3,154,933		1,600,773

### 13. NOTES TO THE STATEMENT OF CASH FLOWS

### (a) Reconciliation of Cash

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

		2015 \$	2015 Budget \$	2014 \$
	Cash and cash equivalents	755,750	433,461	776,411
(b)	Reconciliation of Net Cash Provided By Operating Activities to Net Result			
	Net result	675,953	359,260	1,148,753
	Non-cash flows in Net result:  Depreciation (Profit)/Loss on sale of asset Fair value adjustments to financial assets at fair value through profit or loss Loss on revaluation of fixed assets Non-current assets recognised due to	775,163 67,818 0 0	779,778 (221,779) 0 0	756,225 2,793 0 0
	changes in legislative requirements Changes in assets and liabilities:     (Increase)/Decrease in receivables     (Increase)/Decrease in inventories     Increase/(Decrease) in payables     Increase/(Decrease) in provisions Grants contributions for     the development of assets     loss on revaluation of land developed for resale Net cash from operating activities	(18,602) 16,199 30,707 22,759 (941,547)	30,351 10,000 0 (104,093) (592,952) 260,565	17,324 (29,317) (1,339,158) 27,257 0 (1,564,932) 120,420 (860,637)
(c)	Undrawn Borrowing Facilities Credit Standby Arrangements Bank overdraft limit Bank overdraft at balance date Credit card limit Credit card balance at balance date Total amount of credit unused	2015 \$ 0 0 0 20,000 20,000		2014 \$ 0 0 20,000 0 20,000
	Loan facilities Loan facilities - current Loan facilities - non-current Total facilities in use at balance date Unused loan facilities at balance date	69,950 261,031 330,981 NIL		0 0 0

### 14. CONTINGENT LIABILITIES

A claim for royalties on gravel yet to be extracted from a pit on private land has been made after alternative gravel supplies were accessed from near-by properties.

The claim is presently with the Shires Councillors and Officer's Liability insurer, ACE Insurances

15. CAPITAL AND LEASING COMMITMENTS	2015 \$	\$ \$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but		
Payable: - not later than one year - later than one year but not later than five years - later than five years	0 0 0	0 0 0 0

The Shire did not have any future operating lease commitments at the reporting date.

### (b) Capital Expenditure Commitments

Contracted for: - capital expenditure projects - plant & equipment purchases	0 0	594,621 0
Payable:	0	0

There are no outstanding capital commitments at the end of the current reporting period 14/15.

### 16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

### 17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2015 \$	2014 \$
	Ψ	Ψ
Governance	492,358	1,871
General purpose funding	16,096	26,393
Law, order, public safety	517,155	151,622
Health	0	0
Education and welfare	0	0
Housing	2,189,540	1,657,429
Community amenities	487,115	174,498
Recreation and culture	2,590,274	1,527,598
Transport	11,622,597	10,688,709
Economic services	658,862	1,037,962
Other property and services	2,769,746	3,444,921
Unallocated	(9,540)	8,639
	21,334,203	18,719,642
	··············	

	2015	2014	2013	
18. FINANCIAL RATIOS				
Current ratio	0.73	0.30	0.40	
Asset sustainability ratio	2.58	2.18	0.93	
Debt service cover ratio	23.68	0.00	0.00	
Operating surplus ratio	(0.18)	(0.30)	(1.14)	
Own source revenue coverage ratio	0.57	(0.34)	0.93	
The above ratios are calculated as follows:				
Current ratio	current asset	ts minus restricted	l assets	
		s minus liabilities a	associated	
	with	restricted assets		
Asset sustainability ratio	capital renewal and replacement expenditure			
•	Depreciation expenses			
Debt service cover ratio	annual operating surplus before interest and depreciation			
		cipal and interest	***************************************	
Operating surplus ratio	operating revenu	ie minus operatin	g expenses	
, ,		ce operating reve	· · · · · · · · · · · · · · · · · · ·	
Own source revenue coverage ratio	own sour	ce operating reve	nue	
<b>3</b>		rating expenses		

### Notes:

Information relating to the asset consumption ratio and the asset renewal funding ratio can be found at Supplementary Ratio Information on Page 60 of this document.

### 19. TRUST FUNDS

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

	Balance 1 July 2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2015 \$	
Housing Bonds	600	3,860	(4,460)	0	
Town Planning Bonds	6,000	1,386	(1,386)		
Fire Brigade Donations	3,340	0	Ó	3,340	
Cleaning Bond	1,400	2,800	(4,000)	200	
	11,340			9,540	

### 20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Bo	ok Value	Sale	Price	Profit	(Loss)
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant and Equipment						
Law, order, public safety Isuzu FSS500 Fire Tender	60,000	0	0	0	(60,000)	0
Housing 7 Gnowing Street	o	18,221	0	240,000	0	221,779
Transport Works Supervisor Utility	o	30,000	0	30,000	0	0
Buildings	o	0	0	o	0	o,
<u>Law, order, public safety</u> Fire Tender Shed	0 7,818 0	0 0 0	0 0 0	0 0 0	0 (7,818) 0	0
	67,818	48,221	0	270,000	(67,818)	221,779

Profit	0	0
Loss	(67,818)	C
	(67.818)	C

### 21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Principal		Principal	ipal	Print	Principal	Inte	Interest
1 July	New	Repayments	ments	30 Jun	30 June 2015	Repay	Repayments
2014 \$	Loans \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
		•••					
0	350,000	19,019	65,034	330,981	284,966	2,613	11,826
0	0	0	0	0	0	0	0
0	٥	0	0	0	0	0	0
0	350,000	19,019	65,034	330,981	284,966	2,613	11,826

**Dunmall Drive Residence** 

Particulars Governance (\*) Self supporting loan financed by payments from third parties. All other loan repayments were financed by general purpose revenue.

## 21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

	Amount	Sorrowed	Institution	Loan	Term	Total	Interest	Amount Used	: Used	Balance
				Type	(Years)	Interest &	Rate			Unspent
	Actual	Budget				Charges	%	Actual Budget	Budget	<b>G</b>
Particulars/Purpose	₩	₩				\$		↔	₩	
Dunmall Drive Property	350,000	350,000	Treasury	350,000 Treasury   Debenture		35,249	35,249 2.49%	350,000	350,000 350,000	0
	350,000	ı				35,249		350,000	350,000	0

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2015.

(d) Overdraft

The Shire does not have an overdraft facility for Financial Year 14/15.

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR

	Rate in	Number	Rateable	Rate	Interim	Back	Total	Budget	Budget	Budget	Budget
	G	ō	Value	Revenue	Rates	Rates	Revenue	Rate	Interim	Back	Total
		Properties	4	₩	₩	49	49	Revenue	Rate	Rate	Revenue
RATE TYPE								<del>(\$)</del>	₩	₩	₩
General Rates											
GRV - Residential	0.0650	74	515,234	33,490	402		33,892	31,885			31,885
GRV - Special Use	0.0850	ო	158,912	13,508			13,508				14,436
UV - Rural Residential	0.0070	53	6,871,000	48,097			48,097				48,097
UV - Rural	0.0053	151	102,441,000	537,815			537,815	538,094			538,094
UV - Wining	0.0053	0	0	0			0	0			0
Sub-Totals		248	109,986,146	632,910	0	0	633,312	632,511	0	0	632,511
	Minimum										
Minimum Payment	₩.										
GRV - Residential	700	38	65,215	26,600			26,600	27,300			27,300
GRV - Special Use	700	7	6,400	1,400			1,400	1,700			1,700
UV - Rural Residential	820	51	4,196,500	43,350			43,350	42,500			42,500
UV - Rural	850	53	12,282,200				45,050	42,500			42,500
UV - Mining	850	9	152,065	5,100			5,100				11,900
Sub-Totals		150	16,702,380	121,500	0	0	121,500	125,900	0	0	125,900
							754,812	758,411			758,411
Ex-Gratia Rates							2,080	2,080			2,080
Discounts (refer note 25.)							(54,538)	(56,000)			(56,000)
Total Amount Raised From General Rate							702,354	704,491			704,491
Specified Area Rate (refer note 23.)							0	0			0
Totals							702,354	704,491			704,491
	1	٠									•

### 22, RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

### (b) Information on Surplus/(Deficit) Brought Forward

n (montation on Surplus/(Denot) Brought Forward	2015 (30 June 2015 Carried Forward) \$	2015 (1 July 2014 Brought Forward) \$	2014 (30 June 2014 Carried Forward) \$
Surplus/(Deficit) 1 July 14 brought forward	209,724	278,590	281,090
Comprises: Cash and cash equivalents Unrestricted Restricted	118,964 636,786	(130,685) 907,096	(130,685) 907,096
Investments Financial assets at fair value through profit and loss	0	0	0
Held for trading Receivables Rates outstanding	0 16,096	0 26,393	26,393
Sundry debtors GST receivable Loans - clubs/institutions	131,670 53,212 2,500 8,019	103,838 32,104 2,500 28,060	103,838 32,104 2,500 28,060
Accrued Income Inventories Fuel and materials History books	34,797 3,670	50,996 3,670	50,996 3,670
Land held for resale - cost  Cost of acquisition  Development costs  Less:	0	0 0	0
Trade and other payables Sundry Creditors Accrued Interest on Debentures Accrued Salaries and Wages	(252,301) 0 (16,757)	(161,216) 0 (15,582)	(161,216) 0 (15,582)
PAYG Liabilities Trust Liabilities GST Payable Accrued Expenses	(16,148) 0 (54,111) (42,672)	(700) (35,020) (139,645)	(700) (35,020) (139,645)
Current portion of long term borrowings Secured by floating charge Lease liability	(69,950) O	0	0
User defined Provisions Provision for annual leave Provision for long service leave	0 (31,531) (77,592)	0 (28,024) (65,291)	0 (28,024) (65,291)
Net current assets <u>Less:</u>	444,651	578,494	578,494
Reserves - restricted cash Land held for resale - cost	(361,770) 0	(353,924)	(353,924)
Cost of acquisition Development costs Loans - Clubs/Institutions	0	0 (2,500)	0
Unidentified Variance in Cash User defined	(880)		0 0
Add: Secured by floating charge Cash backed leave provisions User defined	69,950 57,773	0 56,520	0 56,520 0
Surplus/(deficit)	209,724	278,590	281,090

There was no difference between the surplus/(deficit) 1 July 2014 brought forward position used in the 2015 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2014 audited financial report.

### 23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

There were no specified area rates levied for the financial year.

### 24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

There were no service charges levied for the financial year.

### 25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2014/15 FINANCIAL YEAR

	Туре	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10.00%	54,538	62,541
			54,538	62,541
Rate Assessment	Write-Off	N/A	40	0

A discount on rates is granted to all who pay their rates in full within 35 days of the date of service appearing on the rate notice.

### 26. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on unpaid rates	11.00%	0	4,664	1,911
Interest on instalments plan	5.50%	o	639	0
Charges on instalment plan		o	0	1,014
Pensioner deferred rate interest		l ol	0	0
			5,303	2,925

Ratepayers had the option of paying rates in four equal instalments, due on 22 August 2014, 24 October 2014, 23 December 2014 and 27 February 2015. Administration charges and interest applied for the final three instalments.

27. FEES & CHARGES	2015 \$	2014 \$
Governance	3,530	646
General purpose funding	0	0
Law, order, public safety	1,689	2,242
Housing	22,755	1,612
Community amenities	22,538	31,635
Recreation and culture	1,695	2,068
Transport	1,743	676
Economic services	531,188	569,139
Other property and services	18,499	10,594
	603,637	618,613

There were new Fees and Charges for the use of Transfer Station Waste disposal facilities. budget.

#### 28. GRANT REVENUE

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

By Nature or Type: Operating grants, subsidies and contributions Non-operating grants, subsidies and contributions	2015 \$ 931,393 941,547 1,872,940	<del>-</del>	2014 \$ 2,270,102 1,564,932 3,835,033
By Program: Governance General purpose funding Law, order, public safety Health Education and welfare Housing Community amenities Recreation and culture Transport Economic services Other property and services	0 758,287 358,349 0 53,000 0 35,211 564,023 104,070 0 1,872,940	<u>-</u>	0 657,345 30,220 0 0 0 110,572 2,931,937 102,708 2,251 3,835,033
29. EMPLOYEE NUMBERS			
The number of full-time equivalent employees at balance date	15	=	13
30. ELECTED MEMBERS REMUNERATION	2015 \$	2015 Budget \$	2014 \$
The following fees, expenses and allowances were paid to council members and/or the president.		Ψ	
Meeting Fees President's allowance	4,000 4,000	4,000 4,000	4,000 4,000

#### 31. MAJOR LAND TRANSACTIONS

#### Schorer Road Industrial Estate - Stage 2

(a) Details

This project is a continuation of the existing Schorer Road Industrial Estate and includes the purchase of land to provide an additional (5) lots. It is anticipated that a Stage 3 development will be created in future years.

(b) Current year transactions	2015 \$	2015 Budget \$	2014 \$
Operating income - Profit on sale	C	0	0
Capital income - Sale proceeds	c	0	0
Capital expenditure - Purchase of land - Development costs		0	0 5,514
	C	0	5,514

Note: All development costs associated with the sale of these lots has been incurred in previous years.

(c) Expected Future Cash Flows					
(-7)	2016	2017	2018	2019	Total
	\$	\$	\$	\$	\$
Cash outflows					
- Development costs	250,000				250,000
- Loan repayments	0	0	0	0	0
	250,000	0	0	0	250,000
Cash inflows					
- Loan proceeds	0	0	0	0	0
- Sale proceeds	0	0	0	0	0
·	0	0	0	0	0
Net cash flows	250,000	0	0	. 0	250,000

#### Mill Street Residential Subdivision

#### (a) Details

The land for this project was purchased during the 2007/08 financial year to provide for future expansion. It is not anticipated that development will take place in the short term.

(b) Current year transactions	2015 \$	2015 Budget \$	2014 \$
Operating income - Profit on sale	0	0	0
Capital income - Sale proceeds	0	0	0
Capital expenditure - Purchase of land - Development costs	0000	0 10,000 10,000	0 0 0

Note: All development costs associated with the sale of these lots has been incurred in previous years.

(c) Expected Future Cash Flows					
	2016	2017	2018	2019	Total
	\$	\$	\$	\$	\$
Cash outflows		0	0	0	
- Development costs	90,000	100,000			190,000
- Loan repayments	0	0	0	0	0
=====	90,000	100,000	0	0_	190,000
Cash inflows					
- Loan proceeds	0	0	0	0	0
- Sale proceeds	0	0	0	0	0
<b></b>	0	0	0	0	0
Net cash flows	90,000	100,000	0	0	190,000

#### Lot 9500 North Bannister Wandering Rd Residential Subdivision

#### (a) Details

The land for this project was purchased during the 2009/10 financial year to provide for future expansion. It is not anticipated that development will take place in the short term.

(b) Current year transactions	2015 \$	2015 Budget \$	2014 \$
Operating income - Profit on sale	0	0	0
Capital income - Sale proceeds	0	0	0
Capital expenditure - Purchase of land - Development costs	0 0 0	0 0 0	0 0 0

Note: All development costs associated with the sale of these lots has been incurred in previous years.

#### (c) Expected Future Cash Flows

Net cash flows	90,000	100,000	0	0	190,000
And branch	<u> </u>	0		0	ñ
- Sale proceeds	0	0	0	0	0
- Loan proceeds	0	0	0	0	0
Cash inflows				,,,	
	90,000	100,000	0	0	190,000
- Loan repayments	0	0	0	0	0
<ul> <li>Development costs</li> </ul>	90,000	100,000			190,000
Cash outflows		0	0	0	
	\$	\$	\$	\$	\$
(c) Expected Future Cash Flows	2016	2017	2018	2019	Total

#### 32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

If the Shire did participate in any trading undertakings or major trading undertakings during the 2014/15 financial year, insert details here. Otherwise delete text.

The Shire did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.

#### 33. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

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

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair \	∕alue
	2015	2014	2015	2014
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	755,750	776,411	755,750	776,411
Receivables	211,497	195,395	211,497	195,395
	967,247	971,806	967,247	971,806
Financial liabilities				
Payables ·	381,989	352,163	381,989	352,163
Borrowings	330,981	0	<u>330,981</u>	0
	712,970	352,163	712,970	352,163

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets based on quoted market prices at the reporting date or independent valuation.

#### 33. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents
Financial assets at fair value through profit and loss
Available-for-sale financial assets
Held-to-maturity investments

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing ininvestments authorised by Local Government (Financial Management) Regulation 19C. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2015 \$	2014 \$
Impact of a 1% (1) movement in interest rates on cash		
- Equity - Statement of Comprehensive Income	7,558 0	6,196 0

#### Notes:

<sup>(1)</sup> Sensitivity percentages based on management's expectation of future possible market movements.

#### 33. FINANCIAL RISK MANAGEMENT (Continued)

#### (b) Receivables

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

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

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

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2015	2014
Percentage of rates and annual charges		
- Current - Overdue	95% 5%	70% 30%
Percentage of other receivables		
- Current - Overdue	98% 2%	97% 3%

# 33. FINANCIAL RISK MANAGEMENT (Continued)

# (c) Payables Borrowings

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

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below.

Carrying values \$	381,989 330,981 712,970	352,163 0 352,163
Total contractual C cash flows \$	381,989 330,981 712,970	352,163 0 352,163
Due after c 5 years c \$	0 0 0	0 0 0
Due between 1 & 5 years \$	261,031 261,031	0 0 0
Due within 1 year \$	381,989 69,950 451,939	352,163 0 352,163
2015	Payables Borrowings	2014 Payables Borrowings

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2015 SHIRE OF WANDERING

# 33, FINANCIAL RISK MANAGEMENT (Continued)

# (c) Payables

# Borrowings (continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

nterest Rate Average Effective Weighted 0 330,981 Total 0 2.49% 0 >5 years The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk: 2.49% 0 51,181 >4<5 years 69,950 2.49% 0 0.00% >3<4 years 69,950 2.49% 0 0.00% >2<3 years 69,950 2.49% 0.00% 0 >1<2 years 69,950 2.49% 0.00% 0 <1 year Year ended 30 June 2015 Year ended 30 June 2014 Effective interest rate Effective interest rate Weighted average Weighted average Borrowings Borrowings Debentures Debentures Fixed rate Fixed rate

2.49%

0.00%

0.00%

0.00%



### BUTLER SETTINERI

#### INDEPENDENT AUDITOR'S REPORT TO THE SHIRE OF WANDERING

#### Report on the Financial Report

We have audited the accompanying financial report of Shire of Wandering, which comprises the statement of financial position as at 30 June 2015 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by chief executive officer.

#### Council's Responsibility for the Financial Report

Council is responsible for the preparation of the financial report which gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 and for such internal control as the Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report which gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

#### **Basis for Qualified Opinion**

As reported in Note 7 of the financial report, the Shire's Roads and Footpaths are carried at depreciated cost of \$10,915,767 as at 30 June 2015. Management did not revalue Roads and Footpaths as required by the Local Government Regulations and was also unable to provide us with sufficient appropriate audit evidence regarding the accuracy and completeness of the depreciated cost of the Shire's Roads and Footpaths as at that date. This was as due to a fatal system crash resulting in the loss of all road network records. As we cannot perform our normal audit procedures, we are unable to conclude on the carrying value of the Roads and Footpaths and cannot quantify any adjustment that may be required to the revaluation reserve as at 30 June 2015.

#### **Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report of Shire of Wandering is in accordance with the underlying records of the Council including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2015 and of its performance for the year ended on that date; and
- complying with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

#### **Emphasis of Matter**

Without modifying our opinion, we draw attention to page 60 of the financial report "ratio information", which describes certain ratio information relating to the financial report. Management's calculation of these ratios includes assumptions about future capital expenditure and hence falls outside our audit scope. We do not therefore express an opinion on these ratios.

Due to the qualification noted above we cannot express an opinion as to whether these ratios are based on verifiable information or the reasonability thereof.

#### Reporting on Other Legal and Regulatory Requirements

We did not, during the course of our audit, become aware of any instances where the Shire did not comply with the statutory requirements of the Local Government Act (1995) (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

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

- a) As described in Note 18, the current and operating surplus ratios are well below the Department of Local Government indicative benchmark. Although this has improved since the prior year it is still a negative indicator of the financial position of the Shire.
- b) The Shire substantially complied with Part 6 of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).
- c) All information and explanations required were obtained by us except for the matter described above in the Basis for Qualified Opinion.
- d) All audit procedures were satisfactorily completed in conducting our audit except for the matter described above in the Basis for Qualified Opinion.

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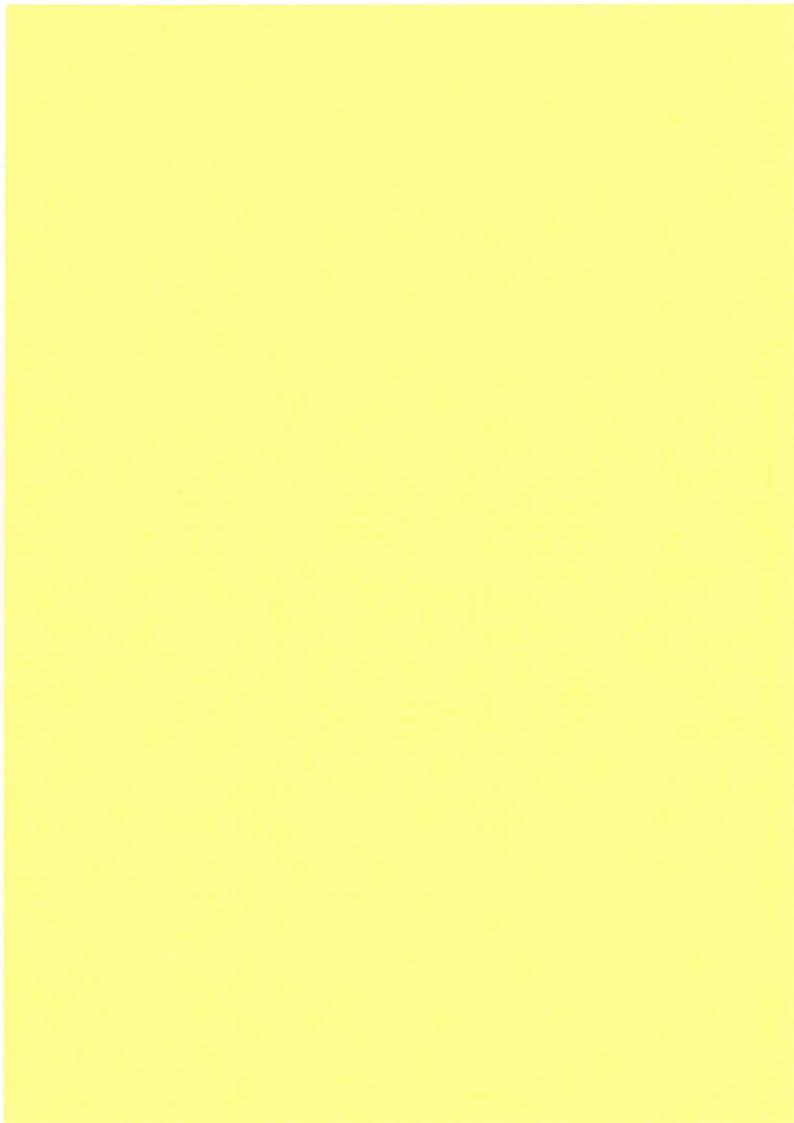
Date: 17 September 2015

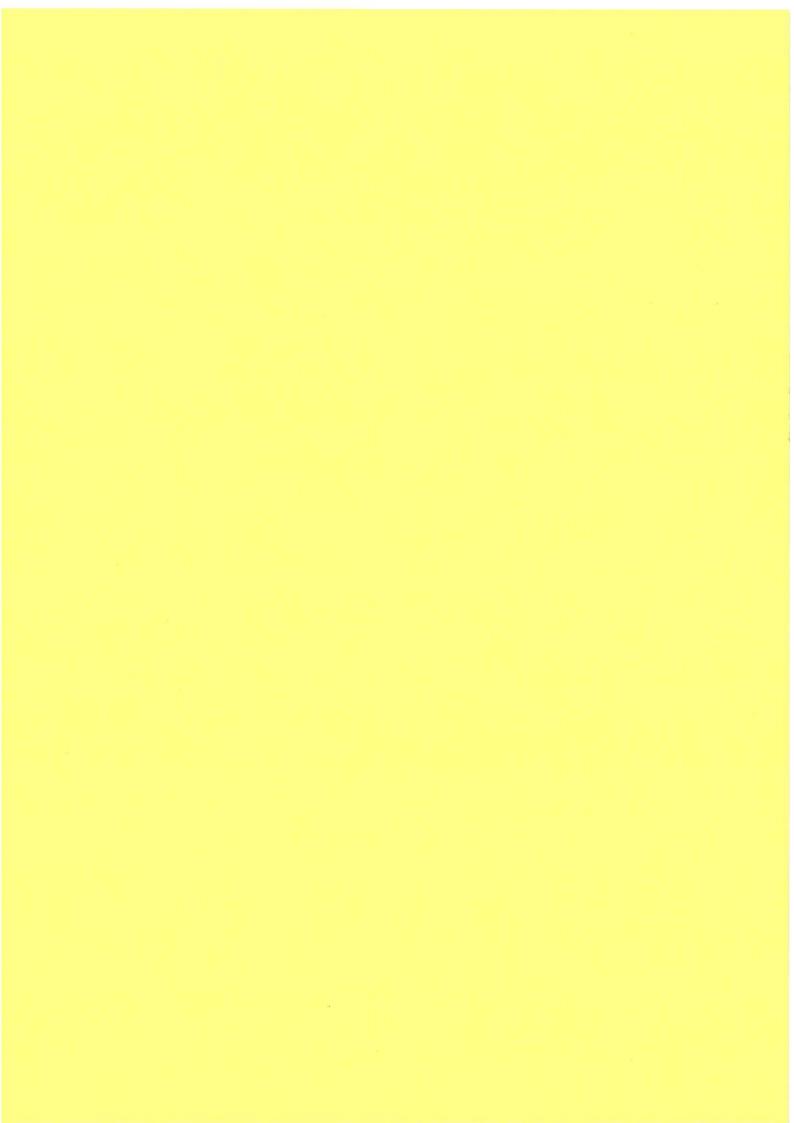
#### SHIRE OF WANDERING SUPPLEMENTARY RATIO INFORMATION FOR THE YEAR ENDED 30TH JUNE 2015

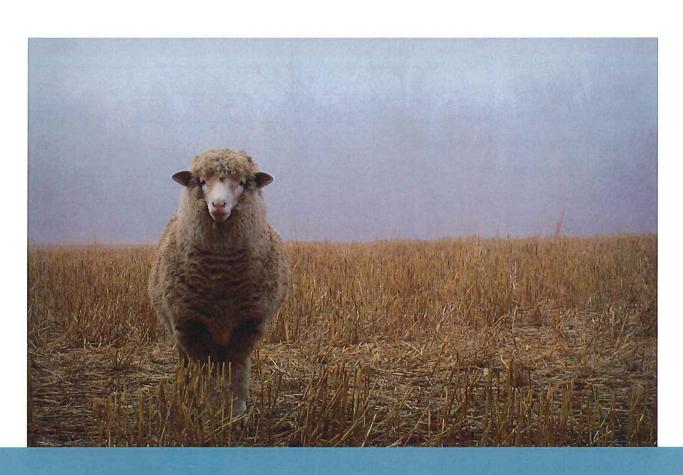
#### **RATIO INFORMATION**

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2015	2014	2013
Asset consumption ratio	0.594	0.56	0.92
Asset renewal funding ratio	112%	116%	103%
The above ratios are calculated as follows:			
Asset consumption ratio	depreciated re	eplacement co	osts of assets
	current replacem	ent cost of de	preciable assets
Asset renewal funding ratio	NPV of planning		
	NPV of required ca	apital expendit	ture over 10 years







# SHIRE OF WANDERING ANNUAL REPORT

FY 2014/15

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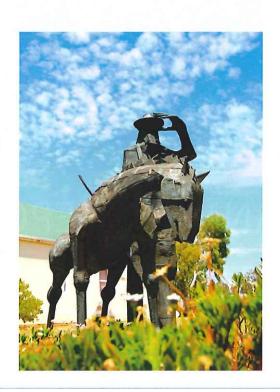
#### **OUR SHIRE**

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#### **VISION STATEMENT**

Council's vision for the Shire of Wandering is to sustain, improve and develop the Wandering region through the provision and facilitation of infrastructure, services and opportunities for businesses and quality of life for residents.



#### **OUR SHIRE**

#### Our Shire

#### LOCATION

Wandering is located 120km to the south east of Perth off Albany Hwy on the edge of the Darling Escarpment. The Shire of Wandering has an area of 1,955km<sup>2</sup> of which some 900km<sup>2</sup> is State Forest. The population of the district, according to the ABS census in 2012, was 458 persons.

The district borders the local governments of Armadale, Serpentine-Jarrahdale, Murray, Boddington, Williams, Cuballing, Pingelly, Brookton and Beverley. The town of Wandering is located at latitude 32°40′35″ south, longitude 116°40′07″ east at an elevation of 280 metres, and enjoys an average rainfall of approximately 600mm per annum.

#### **HISTORY**

Wandering is recorded as being first settled in 1861 when applications were made for the first freehold lots by George and John Watts whose *wandering* horses found what is now Grassdale farm. The local authority (Wandering Roads District) was created on 10th October, 1874. The district's name was changed to the Shire of Wandering on 23rd June, 1961.

#### LOCAL INDUSTRIES AND SERVICES

Major agricultural activities include cereal crops (oats, wheat, barley) pulse crops (lupins, chickpeas, faba beans) oil seed (canola), sheep (wool & meat), cattle (meat), pigs, vineyards, olive groves and other limited commercial services.

Education services provided include a local primary school with daily return bus services to Boddington for district high school education.

Major sporting and recreational facilities include the town oval, tennis / basketball / netball courts, badminton courts, bowling green and a golf course.

#### **LOCALITIES**

Bannister, Blackboy Springs, Codjatotine, Dwarda, Hastings, North Bannister, Pumphreys Bridge, Wandering and Wandering Downs.

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#### **OUR SHIRE**

#### SIGNIFICANT LOCAL EVENTS

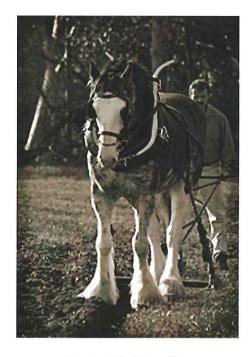
- > Wheatbelt Wine Awards
- Millfarm Scramble
- Wandering Fair

#### **TOURIST ATTRACTIONS**

- Wineries
- > Hotham River
- Dryandra Forest
- State Forest
- > Bibbulman Track & Munda Biddi Trail
- ➤ Mount Cooke Trail



Canoeing on Hotham River



Clydesdale Ploughing

#### OUR COUNCIL

#### Our Council



Rear: Cr J Price, Cr B Whitely, Cr J McNeil, Cr W Gowland and Cr C Ferguson
Front: CEO M Whitely, Shire President Cr G Kerr and Deputy Shire President Cr B Dowsett

Note: Change of CEO in January 2015, Amanda O'Halloran appointed.

#### **COUNCILLOR CONTACT DETAILS**

#### Cr GG (Graeme) Kerr, Shire President

First elected May 1993, Retiring 2015

Telephone: 9887 6018

Facsimile: 9887 6014

Email: gjkerr@westnet.com.au

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#### **OUR COUNCIL**

#### Cr BE (Bruce) Dowsett, Deputy President

First elected May 1995, Retiring 2017

Telephone: 9884 1031

Email: <u>norrine@bluemaxx.com.au</u>

#### Cr JR (Jim) McNeil

First elected May 2001, Retiring 2017

Telephone: 9887 6010 Facsimile: 9887 6050

#### Cr W (Wade) Gowland

First elected October 2013, Retiring 2017

Telephone: 9884 1005

Email:countrysparkyservices@bigpond.com

#### Cr J (Judith) Price,

First elected October 2011, Retiring 2015

Telephone: 9887 7097 Email: jp@wn.com.au

#### Cr B (Brendan) Whitely

First elected October 2013, Retiring 2017

Telephone: 9884 1027

Email: thefirebreakman@bigpond.com

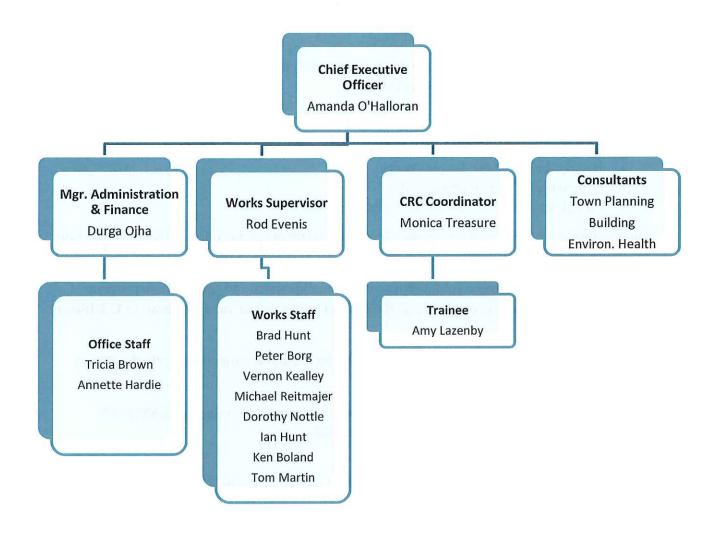
#### Cr C (Chad) Ferguson

First elected October 2011, Retiring 2015

Telephone: 9884 1041 Facsimile: 9884 1551

#### **ORGANISATIONAL STRUCTURE & STAFF**

#### Organisational Structure & Staff



#### **ANNUAL SALARIES**

There is only one employee entitled to an annual salary of \$100,000 or more, as shown below:

\$100,000 - \$109,999 - 0

\$110,000 - \$119,999 - 0

\$120,000 - \$129,999 - 0

\$130,000 - \$139,999 - 1

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#### SHIRE PRESIDENT'S REPORT

#### Shire President's Report

The 2014/15 financial year saw the Shire of Wandering focused on service delivery and project completion.

Completion of a number of important capital projects has added to the communities' social amenities and improved the livability of the town.

These projects included:

- Completion of the Skate Park Precinct
- Refurbishment of the Tennis Courts
- · Completion of a lawn bowls facility
- Completion of the Towns Waste Transfer Station

The completion of these projects is a significant achievement for the Shire and demonstrates our capacity with very limited resources.

Council continued to deliver a comprehensive road maintenance and construction program throughout the year with expenditure of \$862,224 spent on capital road works and \$423,160 on road maintenance.

Council delivered these projects on time and on budget, demonstrating the depth of skill and expertise within its workforce.

- York Williams Road re-sheeting, clearing and drainage improvements \$352,767
- Codjatotine Mooterdine Black Spot \$123,358
- Crossman Dwarda \$254,607

These projects are major roads within the Shire that link visitors and residents to the region, enabling tourism and business opportunities.

Council is committed to road maintenance and construction and detailed planning is underway to cost and plan a sound road network within the Shire.

Council has been under considerable industry scrutiny, with a number of audits and inquiry being undertaken this year. The inquiries extended to the CEO and local contractors. The Council is pleased to report that that these investigations found no impropriety and whilst they demonstrated that there is an opportunity for service and business improvement, it validated the hard work and commitment of Council and the Staff.

Council continues to be open to opportunities that can benefit the community and streamline operations and has welcomed the scrutiny.

#### SHIRE PRESIDENT'S REPORT

The CRC Shire partnership continues to go from strength to strength and the integrated service offers the Wandering Community access to State and Federal services. The partnership has a focus on community and business development and provides a platform for the State and Local Governments to support and facilitate growth in our town. Many events and networking opportunities are offered that enhance access and build social capital.

Special thanks to our outgoing CEO Martin Whitely, for his commitment to improved facilities and capital improvement. Martin was with the Shire for 5 years and during that time worked hard to ensure that Wandering received its share of the Royalties for Regions grant scheme. Martin delivered a number of significant projects: redevelopment of the shire offices, redevelopment of the Wandering oval and playground, implementation of the ADSL broadband project, construction and implementation of the fuel facility to name a few. We wish Martin and family all the best for the future and trust they will enjoy the opportunities in Mingenew.

We welcomed new CEO Amanda O'Halloran to the Shire in January. Amanda has hit the ground running and brings skills and experience in business, economic and community development. Harnessing growth opportunities is a key objective of the Council and we look forward to working with Amanda to achieve outcomes in this area.

I would like to recognise the work of our shire team and volunteers for their collaboration and dedicated service to our community, it doesn't go unnoticed and on behalf of the Councillors, I would like to thank them for their efforts.

Lastly I would like to thank my fellow Councillors for their ongoing dedication to making the Shire of Wandering the best it can be.

Cr Graeme Kerr

Shire President

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#### CHIEF EXECUTIVE OFFICER'S REPORT

#### Chief Executive Officer's Report

I am pleased to be offered the opportunity to reflect on the 2014/15 financial year. I was only in the CEO position for half of the year; however the majority of projects were completed or acquitted during that time.

2014/15 was the culmination of a lot of hard work by Council, shire staff and contractors. Many projects that had long been in the planning, resourcing or securing funds stages came to fruition. Many people may not be aware of the life span of a Local Government Project and recognize the hard work, determination and dedication required to get a project to completion, The Shire of Wandering got a minimum of five such projects across the line during the 2014/15 year – A huge effort, and congratulations to all the team, a number of whom are not working with us today.

Whilst a number of projects weren't visible, a significant amount of effort in the latter half of the year was behind the scenes and was focused on applying for grants, administrative improvements, meeting WorkSafe requirements or recruiting staff.

The administration teams have been busy working on policies and procedures to support operational consistency and strengthen customer services. We are keen to hear your feedback to improve or better tailor services to the community's needs.

Working closely with our partners and stakeholders is always important to the successful delivery of Shire services and completion of projects. One of our focuses this year has been to strengthen our regional relationships. Council is a member of a number of regional committees and initiatives.

These alliances increase opportunities by leveraging resources through shared experiences or funding including but not limited to:

- Wheatbelt South Well Aged Persons Housing Strategy Regional Alliance
- Wheatbelt Development Commission
- Hotham Williams Economic Development Alliance
- Wandering Pingelly Local Emergency Management Committee

The Shires administration has implemented new ways to monitor, manage and prepare the Councils budget. These initiatives are aimed at improving Councillor access to information, increasing manager responsibility and accountability and ensuring sustainable management of Council funds day to day and into the future.

The Shires Strategic Plan, Long Term Financial Plan and Asset Management Plan will be the key focus for further development and community consultation over the next 12 months. This is to ensure that Council and the Shire Administration have the strategic tools to strive to meet the community's hopes and aspirations into the future.

#### CHIEF EXECUTIVE OFFICER'S REPORT

#### **STAFF**

I would like to acknowledge the efforts of all outside and inside staff (new and existing) the achievements of the last 12 months would not have been possible without their hard work and commitment. The Wandering Shire Team is dedicated to working together with residents and key partners to meet the needs of the community now and into the future.

#### **COUNCILLORS**

I would also like to take this opportunity to thank the Councillors for their ongoing support of Council operations. Our Councillors provide strategic direction and give their time freely in the pursuit of better outcomes and good governance for our community.

I look forward to sharing the exciting and challenging times ahead with the Councillors and staff over the coming year.

Amanda O'Halloran

CHIEF EXECUTIVE OFFICER



#### STRATEGIC FOCUS ONE - COMMUNITY

#### Strategic Focus One - Community

A community that is involved and caring

It is the aim of the Wandering Shire to increase community participation and inclusion. Events and services are targeted to improve access and build a livable community. The partnership with the Wandering CRC provides a platform for a diverse and dynamic social program, over 78 workshops or events were held this financial year. Council has continued to support and facilitate many clubs over the year, with much support going unnoticed. Council also sponsors the delivery of Chiropractic Services, remedial massage and counselling services through the sponsorship of service space and utilities out of the Shire Office. Council is keen to see increased services offered, clubs and community organisations continue to grow and develop within the community.

#### EARLY YEARS / PRIMARY YEARS

- Better Beginnings was held in the library for the 0-4 year old community members
- The CRC hosted Boogie Roos for the 0-4 year olds, for one term.

Hosted school holidays activities:

July

Frozen craft and movie incursion

October

Ten Pin Bowling excursion, "Turn Blue for a Day"

Morning Tea

December

Cinema excursion, Christmas craft

**April** 

Rock Climbing and Skate Park fun

- After School Sports Jack Attack, Netball and Soccer
- Sponsored Book Week at Wandering Primary School
- Participated in National Simultaneous Story Time

#### COMMUNITY ACTIVITIES / WORKSHOPS

- Cardio Circuit & Punch Fit classes held by a qualified instructor
- Crop and Cards continued monthly
- Seniors Events Wagin Historical Village Excursion, Aging Community Workshops
- International Rural Women's Sundowner
- Mens Health Night Smoke Shack
- Community BBQ was hosted with over 80 community members attending. The event
  offered the opportunity for Councillors to be involved in the Meet & Greet.
- CRC continues to offer free meeting space to community groups
- Sponsorship of community groups, by providing in house services photocopying etc...

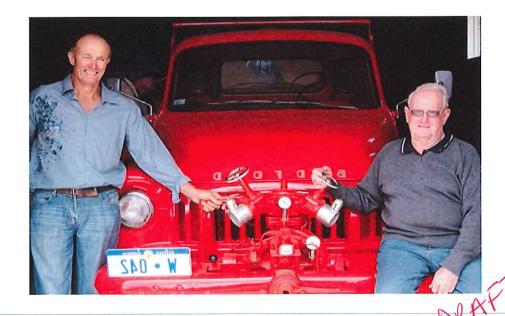
#### STRATEGIC FOCUS ONE - COMMUNITY

#### **ECONOMIC & BUSINESS DEVELOPMENT SUPPORT**

- Business After Hours Sundowners increasing business networking and in collaboration with the Wheatbelt Business Network offering business development support.
- Attended the Rural Expo and Boddington Gold Mine Open Day, to encourage new residents and visitors to the Shire.
- Self-Funded Superannuation and Financial Investment Workshop
- Employment opportunity for Trainee to gain Cert III in business and experience including reception, administration, community development and finance.
- Tourism information and access point Promotion of what Wandering has to offer, hosted
   Caravan and Camping Clubs, facilitated drive tourism with information and directions.

#### **COMMUNITY CONNNECTIONS**

- Provided in kind and financial sponsorship to many clubs and events throughout the year
   Wheatbelt Wine Awards, Wandering Fair, Fox hunt, Misc Sporting Groups, Wandering Expo and Wandering Primary School
- Publish the Wandering Community Echo
- Community Directory
- Wonderful Welcome to Wandering Pack
- Access to Government Services Centerlink, Medicare etc.
- · Digital and traditional Library services and toy library
- Licensing Access Point



#### STRATEGIC FOCUS TWO - ECONOMY

#### Strategic Focus Two - Economy

#### A robust and diverse rural economy

Council is committed to building economic strength in the Shire. It is imperative to the future of the town that there is a strong business community and increased rate payers in both the business and residential sectors.

Council has a buy local philosophy and this is backed up by reference to it, in the purchasing policy which leads Shire staff in their financial dealings at an operational level.

In 2013 the communities of Boddington, Wandering and Williams, came together to form the Hotham Williams Economic Development Alliance. The vision of the Alliance is to:

Create and promote truly sustainable economic development within the Marradong Country region where our communities, local business and enterprises coexist with our economic drivers being: farming, mining and tourism.

Thus our activities are focussed towards developing sustainable, innovative and strategic alliances with the:

- Farming segment towards enhancing investment, processing and value adding
- Mining segment by providing effective, efficient and competitive support services
- Tourism segment through augmenting a cluster of retail and tourism oriented business 1

The Shire of Wandering has three representatives on the Marradong Country board.

The HWEDA board has been successful in securing funding from both the Peel and Wheatbelt Development Commissions to strengthen the vision and direction of the Alliance and ultimately facilitate real outcomes for the communities. Through these partnerships the Alliance is committed to increasing strategic industry opportunities, building the rate base of the communities and fostering and supporting small and local business.

Council continues to lobby for increased road funding to support farming and business operations within the Shire.

<sup>&</sup>lt;sup>1</sup> Marradong Country website at www.marradongcountry.org.au

# STRATEGIC FOCUS THREE – DEVELOPMENT AND THE ENVIRONMENT

#### Strategic Focus Three - Development and the Environment

#### Development that is in keeping with the rural landscape

Planning is aimed at promoting diversity in residential and commercial developments while continuing to support agricultural land for food production. A number of vacant residential lots are for sale, many in special rural zones that enable residents to maintain small numbers of stock or horses etc.

Planning and development applications received throughout the year identified the complexity of blending traditional rural development and business with more intensive industrial development. The Shire is well placed to support Agricultural Industry and with limited opportunities now available on the western coastal plain, it is likely that further applications may be received into the future. One particular application caused significant community concern which was perhaps a consequence of limited community dialogue and planning regarding industrial development in the Shire. Council is committed to further planning and community consultation in this area in an effort to better position the Shire to harness these opportunities when they present into the future, if that is indeed the sentiment of the community.

Council in conjunction with the Hotham Williams Economic Development Alliance (HWEDA) are committed to investigation of strategic industrial opportunities to increase the opportunities for the community of Wandering.

Council continues to provide a number of rural services including feral pig eradication, removal of noxious weeds, used chemical container musters, septic tank inspections and removal of abandoned vehicles.





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#### STRATEGIC FOCUS FOUR - INFRASTRUCTURE & SERVICES

#### Strategic Focus Four - Infrastructure & Services

#### Infrastructure and services that is well-planned and delivered

Council continues to provide services to the community that it otherwise wouldn't have access to – Australia Post Services, 24/7 Fuel Facilities and Vehicle Licensing Services. Council is committed to enabling Wandering residents to have access to services that other communities take for granted.

A special mention to our Bush Fire Brigade Members and Volunteers, it was a reasonably busy year, with a few local fires and the requirement of providing support and response to Boddington.

Many volunteers gave up their Christmas literally this year to support one of our families in a time of need and demonstrated the same level of community spirit that has been the foundation of our community for over 150 years. The Shire and the Brigades gained an extra fire truck into the service this financial year, to ensure that Wandering Shire is adequately equipped to deal with fire emergencies.

Council has engaged the services of the WA Contract Ranger Services to support and assist the Shire and Brigades fire break management and the process of fire infringements. Other Ranger services will be available also.

2014/15 saw significant funds allocated to:

- Widening and reseal final section of the Crossman-Dwarda Road. The project was completed in January 2015.
- Re-sheeting, sealing of braking strip, clearing and improving drainage of the York Williams Road.
- Sealing, clearing providing improved visibility and signage of the Codjatotine Mooterdine Black Spot.
- Bridge rehabilitation and Maintenance Wandering Bridge predominately
- Dunmall Drive Drainage works
- Maintenance grading and general road works.

Construction of the Waste Transfer Station at the Wandering Waste Facility was completed and is now operational. The Wandering Transfer Station is manned two days per week and provides the Wandering Community with compliant waste services. Council recognizes the change has been challenging for many residents and has increased the cost of this essential service significantly. Council has statutory and social responsibilities to ensure that waste management is compliant to regulatory requirements and promotes responsible waste management. Council will continue to work hard in this area to ensure proactive measures are implemented to further fine tune services.

#### STRATEGIC FOCUS FOUR - INFRASTRUCTURE & SERVICES

Council finalised construction of the bowling green, tennis courts and skate park. These projects have been funded by the Country Local Government Fund, Department of Sport and Recreation and Council funds. The facilities were opened by the Hon Tuck Waldron in December 2014. The Facilities have been well patronized by residents and the Summer Sports Nights were a great success. The finalization of these projects has increased community development opportunities and improved access for all ages to sports and activities that were not previously available to the residents and visitors of Wandering.

Both the Dunmall Drive and Humes Way residences were completed this financial year. The Dunmall Drive residence has been leased to the Department of Housing for 5 years with an option to a further extension of 5 years to house the Wandering School Principal. The council has received very positive feedback from the resident Principals who have been very impressed by the modern, and high standard of finish.

Photo to be added	×	



#### STRATEGIC FOCUS FIVE - GOVERNANCE

#### Strategic Focus Five - Governance

#### A strong and effective organisation

2014/15 has been a difficult year for our Councillors and staff. There have been a number of pivotal staff changes, most importantly the change of CEO, which have impacted on operations over the year. Most significantly however has been the sustained level of operational scrutiny which the Council has undergone throughout the year.

The Department of Local Government and Communities conducted a Probity Audit, WorkSafe conducted a full Occupational Health and Safety Audit and the shire administration was subject to a Police and CCC investigation throughout the year. The scrutiny has put incredible strain on operations and has impacted service delivery. The Shire of Wandering struggles to have the resources to meet day to day operations generally without the impost of the above audits and investigations. It has however demonstrated that there is clearly a breakdown in relationship with some sectors of the community, this is unfortunate and it is hoped that these relationships can be rebuilt over the coming years.

The Shire is pleased to report that the audits etc. found no impropriety. Council operations, contractors, staff and administration were extensively investigated and whilst there were some system improvements and best practice initiatives recommended, on a whole it demonstrated that Council and staff have been doing a solid job with very limited resources.

The audit outcomes and findings demonstrated that more emphasis and focus needs to be targeted towards compliance and this means increased administrative emphasis. Council understands that the community has struggled previously with staffing levels focused on "Office Work", and has tried where possible to keep this to a minimum, however the audit findings have demonstrated that Council needs to improve its Policies, Procedures, Occupational Health and Safety documentation, filing systems to name a few key areas and this will mean that more Council funds will need to be directed into these areas to demonstrate ongoing commitment to meeting the audit findings consistently into the future.

The Shire administration is on target to bring the Annual Electors Meeting back to within six months of the end of the financial year. This is a considerable undertaking given the Shires finance and administration resources. The Annual Electors Meeting is due to be held in November 2015.

Council has implemented a Compliments and Complaints process this year and is working with its website provider to integrate the process into the website, making it more accessible to residents. The website application will also enable residents to choose to have their complaint published to the Shires complaints register if they choose, enabling the public to view the Councils responsiveness and progress on the complaint.

Council welcomes feedback and will be working to increase community dialogue over the coming year.

#### Statutory Compliance

#### NATIONAL COMPETITION POLICY

In accordance with statutory requirements set down in the National Competition Policy legislation, outlined below is a report on the Shire of Wandering's compliance with such policy:

#### Competitive Neutrality

The Shire of Wandering has not acquired any new entities or privatised any activities that will generate revenues of at least \$200,000 per annum. Council has engaged the services of Localised Local Government Consultants to undertake a competitive neutrality test in regards to the fuel facility. Findings of this are expected over the coming weeks and will be available at the Annual Electors meeting. No complaints were received during the year in relation to anti-competitive practices.

#### Legislative Review

Council has undertaken a review of local laws previous to this financial year and none were found to restrict competition in anyway, no new local laws were adopted in 2014/15 and thus no obligation exists to conduct a further review to eliminate any anti-competitive provisions.

#### Structural Reform

The Shire of Wandering completed its integrated planning framework during 2012/13 as required by the regulations. There were no national competition policy impacts as a result of this new planning regime.

#### LOCAL GOVERNMENT ACT COMPLIANCE

#### General Compliance

Council undertakes a review of its overall compliance with the *Local Government Act 1995* each year as required by the Department of Local Government.

In its most recent review in January 2105, a number of areas of non-compliance were noted:

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#### Section 2 Delegation of Power/Duty

Questions: No 2, 5,6,7,8,9,10,12

 All relate to the delegation of powers and duties. In all instances the Council was noncompliant in the 2013/14 year as it did not review the delegations during this time. It is a requirement that the delegations are reviewed annually and this unfortunately has not occurred.

#### **Section 3 Disclosure of Interest**

Questions: No1, 10, 15, 16

- No 1 refers to members remaining in the room to participate in the discussion relating to the matter in which the interest was disclosed. This occurred on a number of occasions and there is no recording on whether the Council voted to approve the member to participate in the discussion or not.
- No 10 relates to the presence of a register for financial interests there isn't a register in operation in Wandering.
- No 15 relates to disclosure of interests and the documentation relating to the extent of that interest. In many instances the extent and nature of the interest isn't recorded.
- No 16 Has the CEO kept a register of all notifiable gifts received by Council members and employees – there is no register in place at Wandering and whilst it could be said that no gifts have been received there does under the *Act* need to be a policy and register in place.

#### Section 6 Finance

Ouestion: 7

Relates to the annual financial audit being concluded by the 31 December 2014.

#### **Section 8 Official Conduct**

Questions: 2,3,5,6

 Relate to the keeping of a complaints register, mechanism for recording complaints, noting action and feedback.

In all of the above instances all matters have been rectified by implementing systems or introducing issues to Council for authorisation.

#### Official Conduct

Council has adopted a code of conduct which must be observed by Council and Committee members as well as staff.

Serious breaches of the code are dealt with by the Department of Local Government but minor breaches are dealt with by the Chief Executive Officer or other designated senior employee.

One complaint (minor breaches) was received and forwarded to the Department of Local Government and Communities during 2014/15. The Department of Local Government and Communities investigated and found there was no case to answer.

#### Management Systems Reviews

The appropriateness and effectiveness of financial management systems must be reviewed every four years. The last review occurred in 2012.

Recent legislative changes now require the appropriateness and effectiveness of local government systems in regard to risk management, internal control and legislative compliance be reviewed at least once in every two calendar years with the first review to be completed by 31 December 2014.

Council underwent extensive review of its management systems this financial year with the Department of Local Government and Communities Probity Audit, WorkSafe Audit and other Agency reviews and ongoing surveillance.

Whilst a formal management system review was not completed, Council is confident that the level of scrutiny and review that has been undertaken throughout this financial year will satisfy this requirement.

#### OTHER LEGISLATIVE COMPLIANCE

#### Freedom of Information

The Shire of Wandering has developed a Freedom of Information Statement in accordance with section 94 of the *Freedom of Information Act 1992*. A copy of this statement – which details the process to follow when making an application for information – may be obtained from either the Shire administration office or downloaded from the Shire website. During 2014/15, no applications were received.

#### Public Interest Disclosure

The *Public Interest Disclosure Act 2003* enables persons to make disclosures about wrongdoings in the public sector, including local government. The *Act* provides for

protection to persons who make disclosures that may result in a proper authority exercising its existing powers to investigate and take action in relation to the subject matter of the disclosure. No investigations of this nature were undertaken in 2014/15.

#### Record Keeping

The Shire of Wandering is committed to good record-keeping practices and strives to comply with required legislation, including the *State Records Act 2000*. Its record-keeping system ensures all information created and received by the Shire is captured and maintained as evidence of its business transactions. The system is regularly reviewed to ensure proper standards are maintained.

Recent audits of the system have shown that improvements are required to increase access and retrieval of information more effectively. The Shire administration is undertaking a review of systems available in the industry and will seek Council advice and support to consider funding in the 2015/16 financial year

#### **Disability Access and Inclusion**

Council has continued to make progress in making its facilities and services more accessible and inclusive through the implementation of its Disability Access and Inclusion Plan (DAIP).

Council is working to disseminate information throughout a wide range of mediums and is committed to ensuring that essential material is distributed through the following avenues:

- Notice Boards
- Website
- Wandering Echo
- Email
- SMS
- Mailout

Council is committed to engaging all facets of the community and can demonstrate through the depth of events and activities that opportunities for engagement are offered to all facets of the community, with activities catering for a wide range of tastes and preferences.

Council has secured funding to improve disabled access to the CRC and the Wandering Caravan Park. These projects will be implemented in the coming year.

The current plan for the years 2014 – 2018 was adopted in June 2014 by council and focuses on reflecting the aspirations of both Council and the local community. A copy of the plan is available from the Shire website or from the Shire Office in a variety of formats.



#### FINANCIAL SUMMARY

#### **Financial Summary**

The Shire of Wandering recorded an operating Surplus of \$209,724 in 2014/15.

Council's financial position remains strong with net asset values increasing by approximately 12.20 % since 30 June 2014 and an asset sustainability ratio of 2.58. This latter figure measures the extent to which council expends funds renewing and replacing existing assets in any one year in comparison to the value of consumption (depreciation) of those assets.

In 2014/15 \$687,566 was spent on renewing and replacing existing Property, Plant and Equipment while total depreciation charges totaled \$775,163.

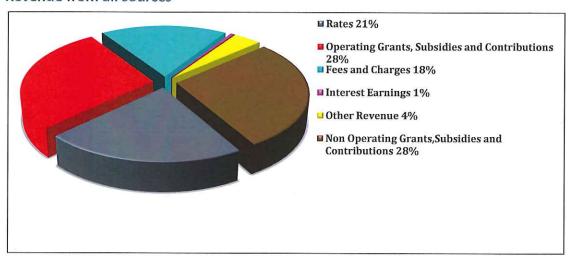
In addition, a further \$1,312,067 was invested in new assets such as the Wandering transfer station, tennis court, bowling green and various roads infrastructure.

The progressive introduction of fair values from 2012/13 as mandated by Australian Accounting Standards will enhance the disclosure of the value of Council's asset base. Land and Building and infrastructure other are revalued in F/Y2014/15 with infrastructure roads assets to be revalued in the financial year in 2015/16.

The following are the graphical overviews of operating revenue, operating expenditure and capital expenditure that the council has spent for the financial year 14/15.

The below revenue graph shows that council heavily rely on federal and state government grants which contribute the 56% of total revenue in financial year 2014/15 in compared to 21% in rates and 18% in fees and charges.

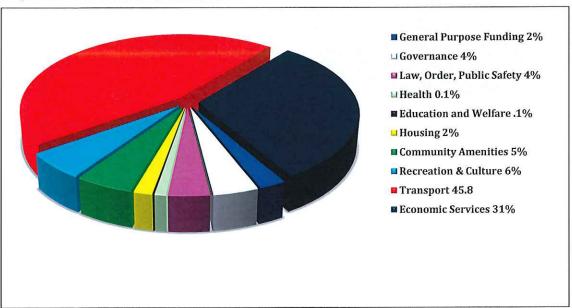
#### Revenue from all sources



#### FINANCIAL SUMMARY

The below expenditure graph shows that the Council has spent significant portion (45.8%) of total operating expenditure on the Transport program which includes road maintenance and associated expenses. Similarly other significant expenses were incurred in Economics Services in order to generate revenue.

#### Expenditure on all areas 2014/15



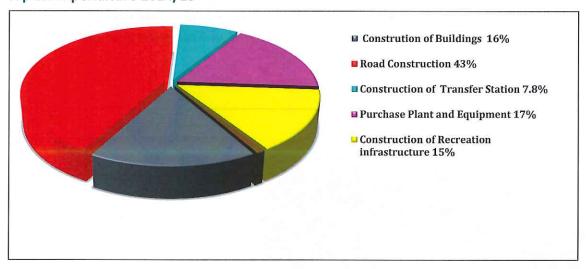
The below capital expenditure graph shows that the council has spent

- 43% of its total capital expenses contributed to the construction of various road infrastructure such as
  - o the widening and resealing on Crossman Dwarda Road,
  - o gravel re-sheeting on York Williams Road and
  - o crest improvement on Codjatotine Mooterdine Road.
- 17% of capital expenses contributed to the acquisition of a new fire truck.
- 16% of capital expenses was spent to finalise the construction of the 2 dwellings council has built in the town site.
- 15 % of capital expenses contributed to the new bowling green and refurbishment of the tennis courts
- 7.8% of total capital expenses were spent to build the Wandering Waste Transfer Station
- 2% was spent on furniture & equipment purchases.

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#### FINANCIAL SUMMARY

#### Capital Expenditure 2014/15



#### INDEPENDENT AUDITOR'S REPORT

#### Independent Auditor's Report

To be included once Council has accepted and authorised circulation.



#### CONTACT INFORMATION

#### **Contact Information**

#### **Shire of Wandering**

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