

Attachments

February

2022

Attachments

Minutes

Ordinary Meeting of Council –December 2021

Shire of Yilgarn Tourism Advisory Committee-February 2022

Agenda Attachments

- 9.1.2 2021 Annual Compliance Audit Report
- 9.2.1 Monthly Financial Reports
- 9.2.2 Accounts for Payment
- 9.2.4 2020/2021 Audit and Management Report
- 9.2.5 2021/2022 Budget Review



Shire of
YILGARN

“good country for hardy people”

Minutes
Ordinary Meeting of
Council
16 December
2021

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 4.05pm

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

3. ATTENDANCE

Members	Cr W Della Bosca	
	Cr B Close	
	Cr J Cobden	
	Cr G Guerini	
	Cr P Nolan	
	Cr L Rose	
Council Officers	N Warren	Chief Executive Officer
	C Watson	Executive Manager Corporate Services
	G Brigg	Executive Manager Infrastructure
	S Chambers	Executive Manager Regulatory Services
	B Forbes	Finance Manager
	L Della Bosca	Minute Taker
Apologies:	Nil	
Observers:	Mrs. Kaye Crafter	
Leave of Absence:	Nil	

4. DECLARATION OF INTEREST

The Chief Executive Officer declared an impartiality interest for item 9.1.2 relating to the local government reform responses as the reform references how Chief Executive Officer Key Performance Indicators might be handled into the future and changes to the role of a CEO.

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

The following question was taken on notice at the Ordinary Meeting of Council of 18 November 2021. Mrs Crafter was provided with a written response from the CEO on the 10 December 2021. The response from the Shire is recorded accordingly.

Question

Why is there no adequate easy access parking outside the Supermarket? I have observed that there is limited parking close to the supermarket and believe it would be beneficial to those of limited mobility to have, what is available, marked for priority use.

Cr Rose also noted that due to the gutter along the main street ramps are provided to help cross with shopping trolleys, however there are only two ramps close to the supermarket and both lead onto designated car parking spots leaving them hard access if a car is parked in the bay. Would it be beneficial to mark these spots as no parking?

Response

The Executive Manager Infrastructure Mr Glen Brigg along with the Chief Executive Officer, Mr. Nic Warren inspected the “commercial strip” of Antares Street in response to your question. Whilst there are accessible parking bays within the vicinity, it is agreed that that additional designated accessible parking bays on both sides of Antares Street are required. Designated trolley access points were also identified as being required.

Mr. Brigg has undertaken further assessments of the street and is now planning to install a number of designated accessible parking bays in multiple locations along Antares Street, and additional designated trolley access points near to the supermarket.

Mr. Brigg, will continue the designs and planning for this project, and will report to Council for endorsement in due course.

5.1. PUBLIC QUESTION TIME

Mrs. Kaye Crafter attended Public Question Time and posed the following Question;

Question

Can Council please get in touch with Main Roads regarding the hazardous curbing situated between the Great Eastern Highway and the Shell service station? It appears the curbing that is situated between the edge of the Great Eastern Highway and Shell Service Station court yard has, over time, been run over by heavy traffic braking up the curbing and leaving large chunks of concrete which are easy to see during the day and avoid but are less visible at night and may cause an incident and/or damage. Would it be possible to have these curbs painted for better visibility?

Answer

The Shire president passed to the CEO for comment. The CEO confirmed that Shire staff would take a look at the curbing to ensure immediate safety for traffic then pass along to Main Roads for a more permanent solution.

6. CONFIRMATION OF MINUTES

6.1 Ordinary Meeting of Council, Thursday, 18 November 2021

223/2021

Moved Cr Rose/Seconded Cr Cobden

That the minutes from the Ordinary Council Meeting held on the 18 November 2021 be confirmed as a true record of proceedings.

CARRIED (6/0)

6.2 Shire of Yilgarn Tourism Advisory Committee, Wednesday, 1 December 2021

224/2021

Moved Cr Cobden/Seconded Cr Rose

That the minutes from the Shire of Yilgarn Tourism Advisory Committee meeting held on the 1 December 2021 be received

CARRIED (6/0)

6.3 Westonia/Yilgarn Local Emergency Management Committee (LEMC), Thursday, 25 November 2021

225/2021

Moved Cr Cobden/Seconded Cr Guerini

That the minutes from the LEMC meeting held on the 25 November 2021 be received

CARRIED (6/0)

6.4 Wheatbelt East Regional Organisation of Councils Inc. (WEROC) Annual General Meeting, Monday, 22 November 2021

226/2021

Moved Cr Rose/Seconded Cr Close

That the minutes from the WEROC Annual General Meeting held on the 22 November 2021 be received

CARRIED (6/0)

6.5 Wheatbelt East Regional Organisation of Councils Inc. (WEROC) Board Meeting, Monday, 22 November 2021

227/2021

Moved Cr Cobden/Seconded Cr Guerini

That the minutes from the WEROC Board Meeting held on the 22 November 2021 be received

CARRIED (6/0)

6.6 Great Eastern Country Zone (GECZ), Monday, 22 November 2021

228/2021

Moved Cr Close /Seconded Cr Guerini

That the minutes from the GECZ Meeting held on the 22 November 2021 be received

CARRIED (6/0)

7. PRESENTATIONS, PETITIONS, DEPUTATIONS

Nil

8. DELEGATES' REPORTS

Cr Della Bosca announce the following;

- Attended the WEROC Board meeting on the 22 November 2021
- Attended the WEROC Annual General meeting on the 22 November 2021
- Attended the GECZ meeting on the 22 November 2021
- Attended the LEMC meeting on the 25 November 2021
- Attended the Skate Park opening on the 4 December 2021
- Attended the St Joseph's Catholic Primary School Christmas Concert and awards night on the 8 December

Cr Close announce the following;

- Attended the LEMC meeting on the 25 November 2021
- Attended the audit exit meeting on the 15 December 2021

Cr Rose announce the following;

- Attended the Moorine Rock Primary School Christmas Concert and awards night on the 11 December 2021

Cr Nolan announce the following;

- Attended the MRL Community Reference Group event at Koolyanobbng on the 8 December 2021
- Attended the December 2021 Ag Care meeting

Cr Cobden announce the following;

- Attended the Skate Park opening on the 4 December 2021
- Attended the Shire of Yilgarn Tourism Committee Meeting on the 1 December 2021

9.1 Officers Report – Chief Executive Officer

9.1.1 Draft Management of Bushfire Volunteers Policy

File Reference	2.3.3.2
Disclosure of Interest	None
Voting Requirements	Simple Majority
Attachments	Draft Management of Bushfire Volunteers Policy Competency Certificate

Purpose of Report

For Council to consider the implementation of the draft Management of Bushfire Volunteers Policy.

Background

With the introduction of the Work Health and Safety Act 2020 (the Act), all registered bushfire volunteers are deemed to be employees of the Shire of Yilgarn, to whom the Shire has a duty of care with respect to safety, training, performance and compliance.

The Shire has the responsibility to ensure all registered volunteers have the competency to attend bushfire incidents with minimal risk to themselves and others.

Whilst DFES provides training for bushfire volunteers, in rural local governments there is a cohort of experienced volunteers who are unlikely to engage with this training or who have previously undertaken training, but without records available as proof.

The proposed policy aims to capture these volunteers and also outline a list of basic competencies that all volunteers should attain. The Shire of Yilgarn is aware that the Bushfire Volunteers (formerly the Association of Volunteer Bush Fire Brigades) endorsed its approach to this initiative through discussion with President Mr Dave Gossage.

Comment

Whilst the Shire of Yilgarn encourages ongoing training for all bushfire volunteers, it understands the hesitancy of some volunteers that have been fighting fires for many years in undertaking DFES or other training.

The knowledge and experience of these volunteers is too valuable to lose on the ground, and as such, this Policy proposes to recognise prior learnings, in a structured and agreed process, to ensure these volunteers have the ability to attend fires, in compliance with the Act.

In the absence of any other record of training held for bushfire volunteers, adoption and implementation of the policy will go some way towards managing the Shire's obligations under the Act.

The draft policy and proposed competency certificate are attached.

Statutory Environment

Work Health and Safety Act 2020

Bush Fires Act 1954

Strategic Implications

Social Objectives: An inclusive, secure and welcoming community that encourages families, youth and the aged to remain and contribute to our Shire in the long term.

Outcome 1.4 Maintain a liveable, safe and secure community

1.4.2 Advocate and actively support emergency management and services in the district

Policy Implications

Implementation of new Management of Bushfire Volunteers Policy into the Council Policy Manual.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Liability under WHS Act relating to untrained personnel attending bushfire	High (12)	Recognition of Prior Learning process to assist in meeting minimum standards
Financial Impact	Liability costs for not adhering to WHS Act	High (12)	Policy intended to assist in meeting the needs of competency requirements for volunteers
Service Interruption	Nil	Nil	Nil
Compliance	Non-compliance with WHS Act.	High (12)	Policy intended to assist in meeting the needs of competency requirements for volunteers

Reputational	Community perception of restricting experienced volunteers from attending incidents	Moderate (6)	Policy allows experienced volunteers to attend incidents and still comply with WHS Act
Property	Damage to property as a result of limited volunteer availability.	High (12)	Policy will ensure experienced
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

229/2021

Moved Cr Cobden/Seconded Cr Guerini

That Council:

- 1. Adopt the Management of Bushfire Volunteers Policy; and*
- 2. Approve the inclusion of the Policy in the Shire of Yilgarn Council Policy Manual*

CARRIED (6/0)

9.1 Officers Report – Chief Executive Officer

9.1.2 Local Government Legislative Reform

File Reference	2.3.1.1
Disclosure of Interest	The Author has an Impartiality Interest that requires disclosure as the reform references how Chief Executive Officer (CEO) Key Performance Indicators might be handled into the future and changes to the role of a CEO.
Voting Requirements	Simple Majority
Attachments	Local Government Proposed Reforms WALGA Submission

Purpose of Report

For Council to endorse submission to WA Local Government Association (WALGA) and the Department of Local Government, Sport & Cultural Industries (the Department) relating to the proposed Local Government reforms.

Background

On the 10 November 2021, the Minister for Local Government announced a number of Local Government legislative reform initiatives and advised of a consultation period, which is due to close on 25 February 2021.

WALGA has drafted a consultation paper in relation to the proposed reforms and has sought Local Governments feedback on WALGA's position and have encouraged Local Governments to submit their own comments to the Department.

The WA Local Government Association (WALGA) is the peak industry body for Western Australian Local Governments. WALGA advocates on behalf of 139 Western Australian Local Governments. As the united voice of Local Government in Western Australia, WALGA is an independent, membership-based organization representing and supporting the work and interests of Local Governments in Western Australia.

The following is the timeline and process for a sector submission on the Local Government Legislative Reform Program developed by WALGA:

- Friday 28 January 2022 - Local Governments requested to provide feedback to WALGA by 5pm;
- February 2022 – Zone Meetings to consider a draft sector submission;
- Wednesday 23 February at 4pm – WALGA Special Meeting of State Council via video conference to endorse submission; and
- Friday 25 February - WALGA to present submission to the State Government.
-

Comment

The Department of Local Government, Sport and Cultural Industries notes the following:

“Local government benefits all Western Australians. It is critical that local government works with:

- a culture of openness to innovation and change*
- continuous focus on the effective delivery of services*
- respectful and constructive policy debate and democratic decision-making*
- an environment of transparency and accountability to ensure effective public engagement on important community decisions.*

Since first coming to office in 2017, the McGowan Government has already progressed reforms to improve specific aspects of local government performance. This includes new laws that work to improve transparency, cut red tape, and support jobs growth and economic development - ensuring that local government works for the benefit of local communities.

Based on the significant volume of research and consultation undertaken over the past five years, the Minister for Local Government has now announced the most significant package of major reforms to local government in Western Australia since the Local Government Act 1995 was passed more than 25 years ago. The package is based on six major themes:

- 1. Earlier intervention, effective regulation and stronger penalties*
- 2. Reducing red tape, increasing consistency and simplicity*
- 3. Greater transparency and accountability*
- 4. Stronger local democracy and community engagement*
- 5. Clear roles and responsibilities*
- 6. Improved financial management and reporting.*

A large focus on the new reform is oversight and intervention where there are significant problems arising within a local government. The introduction of new intermediate powers for intervention will increase the number of tools available to more quickly address problems and dysfunction within local governments. The proposed system for early intervention has been developed based on similar legislation in place in other jurisdictions, including Victoria and Queensland.

This will deliver significant benefits for small business, residents and ratepayers, industry, elected members and professionals working in the sector”.

Attached is the WALGA position statement, with Shire of Yilgarn comments added to the end column. In general, the Shire’s comments are supportive of WALGA’s position

Several initiatives proposed by the Minister are potentially impactful, including;

- a maximum number of elected members (five) for smaller local governments up to 5,000 population;
- reversion to preferential voting for election of elected members; and
- compulsory audio recording of meetings, including confidential meetings.

Councillors are free to alter any or all of the comments listed as “Shire of Yilgarn Comments”.

Statutory Environment

Local Government Act 1995

Strategic Implications

Civic Leadership Objectives: Dynamic and visionary leadership guiding our community into the future

Outcome 4.1 A trustworthy and cohesive Council that functions efficiently and effectively

4.1.2 Maintain a high level of corporate governance, responsibility and accountability.

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Failure to comment on matters affecting Shire of Yilgarn	Moderate (6)	Responses provided advocating for Shire of Yilgarn position.
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

230/2021

Moved Cr Close/Seconded Cr Cobden

That Council endorses the Shire of Yilgarn's responses to the Minister for Local Government's Local Government Reform Proposals, in accordance with the attachments and endorses the submission to the WA Local Government Association (WALGA) and the Department of Local Government, Sport & Cultural Industries.

CARRIED (6/0)

9.1 Officers Report – Chief Executive Officer

9.1.3 Great Eastern Highway Road Dedication

File Reference	1.6.14.4
Disclosure of Interest	None
Voting Requirements	Simple Majority
Attachments	Main Roads Correspondence and Maps

Purpose of Report

To present to Council information from Main Roads WA's Goldfields-Esperance Region pertaining to the proposed realignment and reconstruction project on the Great Eastern Highway between Southern Cross and Ghooli.

Background

Ms Rene Shipp, Main Road WA's Land Assembly Officer for the Goldfields-Esperance Region, has written to Council advising that Main Roads seeks the consideration of Council in respect to underlying land tenure associated with the realignment and reconstruction of Great Eastern Highway, between Southern Cross and Ghooli, being 367.29 – 378.3 SLK.

Attached for consideration by Council are plans depicting land required for the realignment and reconstruction of Great Eastern Highway Stage 2, 367.29 - 378.3 Straight Line Kilometre (SLK). In order for the project to proceed, the land shown shaded on the enclosed Land Dealing Plans (LDP) 2160-104-1 and 2160-105, is required for inclusion in the road reserve.

Comment

Main Roads Western Australia (MRWA) is currently working through the process with all stakeholders for acquisition to be finalised. To enable the land to be dedicated as road reserve, it is a requirement of the Land Administration Act 1997 that local government resolve to dedicate the road.

MRWA have sought Council to endorse "*the dedication of the land the subject of Main Roads Land Dealing Plans 2160-104-1 and 2160-105 as a road pursuant to Section 56 of the Land Administration Act 1997*".

MRWA have also sought the following:

Shire Managed Reserve 5917

The Shire is the management body for Reserve 5917 (Recreation and Municipal Purposes), Lot 989 on Deposited Plan 53821. It is requested that the Shire:

- agree to the excision of 1.5546ha of land from Reserve 5917 for road widening purposes as shown on LDP 2160-104-1.

- advise whether any interests have been granted over Reserve 5917 that would be affected by the proposed road widening and dedication.
- consent to Main Roads and its contractors to enter onto Reserve 5917 to carry out any construction and accommodation works and relocation of existing services that may commence prior to the excision from the reserve being completed.

Southern Cross Airport

Yilgarn Road Board of Southern Cross is the Registered Proprietor of Lot 88 on Deposited Plan 161201, being the Southern Cross Airport. It is requested that the Yilgarn Road Board:

- agree to the excision of 3.2529ha of land from Lot 88 on as shown on LDP 2160-107.
- advise whether any interests have been granted over Lot 88 that would be affected by the proposed road widening and dedication.
- consent to Main Roads and its contractors to enter onto Lot 88 to carry out any construction and accommodation works and relocation of existing services that may commence prior to the excision from the reserve being completed.

The relevant correspondence and maps are attached for Councillors perusal.

There is a previous lease between Airservices Australia and the Shire for a portion of Lot 88 Great Eastern Highway. The lease was surrendered in 2017, however Landgate is still showing the interest on their system. This is a procedural matter, which is currently being dealt with and will hold no effect on Main Roads project.

The Southern Cross Football Club hold a cropping lease over Lot 88 Great Eastern Highway. The President has been notified of the project.

Statutory Environment

Land Administration Act 1997 (LAA)

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Economic Objectives 2.5 Safety and Quality of transport networks are maintained and improved.

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	<i>Land Administration Act 1997</i>	Low (1)	Council supporting the road dedication and MRWA covering all costs and claims that may arise
Reputational	Nil	Nil	Nil
Property	Land acquisition associated with upgrades	Low (4)	All acquisitions responsibility of MRWA
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

231/2021

Moved Cr Rose/Seconded Cr Close

That Council endorses the dedication of the land the subject of Main Roads Land Dealing Plans 2160-104-1 and 2160-105 as a road pursuant to Section 56 of the Land Administration Act 1997.

And

In relation to Reserve 5917, Council:

- ***Agrees to the excision of 1.5546ha of land from Reserve 5917 for road widening purposes as shown on LDP 2160-104-1;***
- ***Advises that there are no interests granted over Reserve 5917 that would be affected by the proposed road widening and dedication; and***
- ***Consent to Main Roads and its contractors entering onto Reserve 5917 to carry out any construction and accommodation works and relocation of existing services that may commence prior to the excision from the reserve being completed. However, access outside of the excised area is at the discretion of the Shire of Yilgarn Chief Executive Officer.***

And

In relation to Lot 88 on Deposited Plan 161201, Council:

- ***Agree to the excision of 3.2529ha of land from Lot 88 on as shown on LDP 2160-107;***
- ***Advise that the Southern Cross Football Club hold a cropping lease for the land parcel, however the Shire has contacted the President to advise of land excision, and that otherwise there are no other current interests granted over Lot 88 that would be affected by the proposed road widening and dedication; and***
- ***Consent to Main Roads and its contractors to enter onto Lot 88 to carry out any construction and accommodation works and relocation of existing services that may commence prior to the excision from the reserve being completed. However, access outside of the excised area is at the discretion of the Shire of Yilgarn Chief Executive Officer.***

CARRIED (6/0)

9.1 Officers Report – Chief Executive Officer

9.1.4 Barto Gold/360 Logistics Copperhead Ore Haulage Proposal

File Reference	3.2.1.30, 6.1.1.086, 6.1.1.006 & 6.1.1.201
Disclosure of Interest	None
Voting Requirements	Simple Majority
Attachments	Haulage Route Maps

Purpose of Report

To inform Council of the ongoing discussions/negotiations relating to Barto Gold/360 Logistics proposal to utilise the Southern Cross-Bullfinch Road, Three Boys Road, Great Eastern Highway and Southern Cross South Road for the haulage of ore from the Copperhead Mine in Bullfinch.

Background

Barto Gold and 360 Logistics previously sought Council approval to undertake a haulage campaign from Copperhead mine, utilising Bullfinch Road, Three Boys Road, Great Eastern Highway and Emu Fence Road.

The campaign was to cart 300kT to 500kT of ore, utilising 8 trucks doing 5 trips per day.

At the November Ordinary Council meeting, a recommendation from the Yilgarn Roads Committee was endorsed as follows:

206/2021

Moved Cr Close/Seconded Cr Nolan

That the recommendation contained within the Shire of Yilgarn Roads Committee Meeting minutes being:

Moved Cr Guerini, Seconded Cr Close

That the Roads Committee advise Council that the 360 Logistics proposal to run a temporary haulage campaign from Copperhead Mine in Bullfinch to the Marvel Loch processor, utilising Bullfinch Road, Three Boys Road, Great Eastern Highway, Emu Fence Road and the Barto Haul Road be rejected, with the following justifications:

- ***Barto (Minjar) have been granted approval by Council in February 2019 to haul ore from Copperhead Mine to the Marvel Loch Processor, however were required to use Southern Cross South Road, with the existing haul road through Aquarius pit pushed through to the road;***
- ***Barto have made no efforts to address the upgrade requirements to utilise the Council approved route, despite having over 24 months to undertake; and***
- ***Allowing haulage campaigns through Southern Cross townsite, when suitable alternative routes exist, and against Council approvals sets a precedence of which will not be beneficial to Council.***

Be endorsed

CARRIED (5/0)

Barto have since responded to the Shire indicating they are willing to utilise Southern Cross South Road, but have determined that the original location for the haul road entry onto Southern Cross South Road needs to be altered to a location further South, as per attached designs.

The Executive Manager Infrastructure has also advised that where the haul road intersects with Southern Cross South Road, the approach will need to be raised to ensure there is no incline upon approach, otherwise this will cause damage to the Southern Cross South Road seal.

At the February 2019 Ordinary Council meeting, the following resolution was passed regarding this route:

6/2019

Move Cr Close/Seconded Cr Della Bosca

That Council grants approval for Minjar Gold to utilise the following Council Controlled Roads associated with its haulage of ore from their Copperhead Bullfinch Mine Site to the Marvel Loch Mill subject to the following conditions: -

- 1. That a financial contribution for future maintenance costs be applied to Minjar Gold in accordance with Council Policy 5.2 on the sealed section of the Southern Cross CBH Bin Road (0.0 – 0.52SLK);***
- 2. That a financial contribution for future maintenance costs be applied to Minjar Gold in accordance with Council Policy 5.2 on the sealed section of the Three Boys Road (0.0 – 2.91SLK);***
- 3. That a 50 metre Asphalt seal be prepared and laid on Three Boys Road prior to the intersection with the Great Eastern Highway;***
- 4. That a 50 metre Asphalt seal be prepared and laid on Southern Cross South Road prior to the intersection with the Great Eastern Highway;***
- 5. That a financial contribution for future maintenance and construction costs be applied to Minjar Gold in accordance with Council Policy 5.2 on the sealed section of the Southern Cross South Road to the exiting Haul Road (0.0 – 3.00SLK);***
- 6. That a 50 metre Asphalt seal be prepared and laid on Minjar Gold's Haul Road as it approaches Southern Cross South Road west and widening of the Southern Cross South Road to 10.7m to accommodate turning vehicles into the Haul Road;***
- 7. That Minjar Gold be advised that a 1hr curfew on haulage will apply in the morning and afternoon to coincide with school bus times on the Southern Cross South Road.***
- 8. That Minjar Gold liaises with Main Roads WA regarding improvements to the Great Eastern Highway, Three Boys Road and Southern Cross South Road intersection to accommodate truck configurations entering and exiting the Highway; and***
- 9. That a formal agreement relating to the above approvals and conditions be prepared for signing by Minjar Gold and Council with the added condition that haulage operations do not commence until the upgrading and treatment works have been completed to the satisfaction of Council's Chief Executive Officer and Executive Manager Infrastructure.***

CARRIED (6/0)

Since the February 2019 resolution, both Three Boys Road and Southern Cross South Road have had reseals undertaken, as such, items 3 and 4 of the original resolution for this route are deemed unnecessary, with the road use contributions to be used to cover maintenance and future upgrades.

Whilst long term the above option is preferable, Barto Gold have advised they have a need to cart ore immediately and have asked if there are any temporary options available to them.

At the April 2019 Ordinary Council meeting, the following motion was carried approving a temporary haulage campaign utilising Southern Cross-Marvel Loch Road off Great Eastern Highway, meaning trucks would pass the Palace Hotel and Yilgarn Agencies:

44/2019

Moved Cr Pasini / Seconded Cr Close

That Council grants approval for Minjar Gold/Hampton Transport to utilise Council controlled roads being, the Southern Cross CBH Bin Road and Three Boys Road for the haulage of a 20,000 tonne parcel of gold ore from the Copperhead Bullfinch Mine Site to the Marvel Loch Mill subject to the following conditions: -

- 1. That a financial contribution for future maintenance costs be applied to Minjar Gold in accordance with Council Policy 5.2 on the sealed section of the Southern Cross CBH Bin Road (0.0 – 0.52SLK);***
- 2. That a financial contribution for future maintenance costs be applied to Minjar Gold in accordance with Council Policy 5.2 on the sealed section of the Three Boys Road (0.0 – 2.91SLK);***
- 3. That a 50 metre Asphalt seal be prepared and laid on Three Boys Road prior to the intersection with the Great Eastern Highway at Minjar Gold/Hampton Transport's expense;***
- 4. That Minjar Gold/Hampton Transport liaises with Main Roads WA regarding the revised route to seek the necessary approvals; and***
- 5. That a formal agreement relating to the above approvals and conditions be prepared for signing by Minjar Gold/Hampton Transport and Council with the added condition that haulage operations do not commence until the upgrading and treatment works have been completed to the satisfaction of Council's Chief Executive Officer, Executive Manager Infrastructure and Main Roads WA.***

CARRIED (4/1)

Cr Nolan voted against the motion

Council are requested to consider a similar temporary haulage campaign of 20,000 tonnes to ensure the mill at the Marvel Loch mine site can continue, until such time as the permanent route is upgraded, or an alternative ore source is found.

Comment

The Southern Cross-Bullfinch Road, Great Eastern Highway and Marvel Loch-Southern Cross Road are MRWA controlled roads and therefore, Minjar Gold and Hampton Transport, will have to again negotiate with MRWA Northam staff regarding the use of these roads.

In respect to the Three Boys Road and Southern Cross South Road, these are Council controlled roads and necessary upgrading/treatment works and financial contributions under Council Policy 5.2 relating to “Heavy Haulage on Local Roads” will apply.

Statutory Environment

Nil

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Economic – A Prosperous Future for Our Community – Safety and Quality of Transport Networks are Maintained and Improved.

Policy Implications

Council Policy No.5.2 – “Heavy Haulage on Local Roads”

Heavy Vehicle Cost Recovery

If any party plans to run a defined vehicle freight task that is deemed an extraordinary load that is likely to cause damage resulting in extraordinary expenses to the Shire, the Shire may negotiate a relevant charge in accordance with the Heavy Vehicle Cost Recovery Policy Guideline for Sealed Roads or enter into an Agreement (if unsealed) in accordance with the Road Traffic (Administration) Act.

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Damage to Road caused by haulage campaign	Moderate (6)	Maintenance agreement will be entered into

Compliance	Use of non-compliant vehicles on Shire roads.	Moderate (6)	Agreement to stipulate approved haulage vehicles types
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Lessee creates environmental issues during road upgrades or maintenance	Moderate (9)	Barto required to seek all relevant approvals prior to commencing works.

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

232/2021

Moved Cr Nolan/Seconded Cr Close

Recommendation 1

That Council grants approval for Barto Gold to utilise Council Controlled Roads, being Southern Cross CBH Bin Road, Three Boys Road and Southern Cross South Road, for its haulage of ore from their Copperhead Bullfinch Mine Site to the Marvel Loch Mill subject to the following conditions: -

- 1. That a financial contribution for future maintenance costs be applied to Barto Gold in accordance with Council Policy 5.2 on the sealed section of the Southern Cross CBH Bin Road (0.0 – 0.52SLK);*

2. *That a financial contribution for future maintenance costs be applied to Barto Gold in accordance with Council Policy 5.2 on the sealed section of the Three Boys Road (0.0 – 2.91SLK);*
3. *That a financial contribution for future maintenance and construction costs be applied to Barto Gold in accordance with Council Policy 5.2 on the sealed section of the Southern Cross South Road to the new Haul Road (0.0 – 4.30SLK);*
4. *That a 50 metre Asphalt seal be prepared and laid on Barto Gold's Haul Road as it approaches Southern Cross South Road west;*
5. *That Barto Gold be advised that a curfew on haulage will apply in the morning and afternoon to coincide with school bus times.*
6. *That Barto Gold liaises with Main Roads WA regarding improvements and approvals required to accommodate the proposed haulage route; and*
7. *That a formal agreement relating to the above approvals and conditions be prepared for signing by Barto Gold and Council with the added condition that haulage operations do not commence until the upgrading and treatment works have been completed to the satisfaction of Council's Chief Executive Officer and Executive Manager Infrastructure. Council endorse the Chief Executive officer signing the agreement on behalf of Council*

CARRIED (6/0)

Officer Recommendation

Recommendation 2

That Council grants approval for Barto Gold to utilise Council controlled roads being the Southern Cross CBH Bin Road and Three Boys Road for a temporary haulage campaign of 20,000 tonnes of gold ore from the Copperhead Bullfinch Mine Site to the Marvel Loch Mill, utilising Southern Cross-Marvel Loch road off the Great Eastern Highway, subject to the following conditions: -

1. *That a financial contribution for future maintenance costs be applied to Barto Gold in accordance with Council Policy 5.2 on the sealed section of the Southern Cross CBH Bin Road (0.0 – 0.52SLK)*
2. *That a financial contribution for future maintenance costs be applied to Barto Gold in accordance with Council Policy 5.2 on the sealed section of the Three Boys Road (0.0 – 2.91SLK);*
3. *That Barto Gold liaises with Main Roads WA regarding improvements and approvals required to accommodate the proposed haulage route; and*
4. *That a formal agreement relating to the above approvals and conditions be prepared for signing by Barto Gold and Council with the added condition that haulage operations do not commence until the upgrading and treatment works have been completed to the satisfaction of Council's Chief Executive Officer, Executive Manager Infrastructure and*

Main Roads WA. Council endorse the Chief Executive Officer signing the agreement on behalf of Council.

Council Decision

233/2021

Moved Cr Nolan/Seconded Cr Cobden

That Council rejects any haulage program proposal seeking to utilise Southern Cross-Marvel Road, via Antares Street, siting community concern and suitable alternative routes being available.

CARRIED (6/0)

REASON FOR ALTERATION TO RECOMMENDATION

Following receipt of correspondence from concerned residents regarding the possible safety and nuisance issues associated with haulage campaigns utilising Southern Cross Marvel Loch Road, via Antares Street, and the availability of alternative access routes, including Southern Cross South Road, the decision to reject the Barto temporary haulage program and all future haulage programs utilising this route was carried.

9.1 Officers Report – Chief Executive Officer

9.1.5 WEROC Landfill Consolidation Report

File Reference	1.6.25.1
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	ASK – WEROC Landfill Consolidation Report

Purpose of Report

For Council to consider the options presented in the WEROC Landfill Consolidation Report for further investigation.

Background

At the CEACA Inc. Board meeting held on the 22 November 2021, the board considered a report, compiled by ASK Waste Management (ASK), in relation to consolidated landfill options within the WEROC region.

ASK's Samuel Green presented to the group and ran through the options contained within the report.

The Board then carried the following resolution:

RESOLUTION: Moved: Mr. Wayne Della Bosca Seconded: Ms. Karin Day

That:

- 1) *Each Shire to consider the four options proposed by ASK Waste Management and a fifth option of establishing a greenfield site, and advise the Executive Officer of their preferred options by the end of the year*
- 2) *The Executive Officer to advise ASK Waste Management that more time is required to consider the options and that a response will be provided after December Council meetings.*

CARRIED.

The report details the various option, in ASK's expert opinion, open to the WEROC Councils, to consolidate landfill facilities to ensure cost effective landfill practices occur into the future.

A copy of the report is attached for councillor's perusal. Four options provided in the and a fifth option determined at the meeting are detailed below:

Option 1: A single regional landfill

Establish a single regional landfill at Merredin. All other landfills would be converted to transfer stations and those that are currently unstaffed would be fitted with remote access

systems. Bruce Rock would continue landfilling until their landfill was full, and then start to transfer waste to Merredin.

Option 2: Two regional landfills

Establish two regional landfills, one at Merredin and the other at Southern Cross. All other landfills would be converted to transfer stations and those that are currently unstaffed would be fitted with remote access systems. Bruce Rock would continue landfilling until their landfill was full, and then start to transfer waste to Merredin.

Option 3: A single regional landfill, plus utilise the NEWROC proposed regional landfill

Establish a single WEROC regional landfill at Southern Cross. All other landfills would be converted to transfer stations and those that are currently unstaffed would be fitted with remote access systems. Waste from the east of the WEROC region would be disposed of at Southern Cross and waste generated in the west of the region would be transferred to the NEWROC regional landfill at Wyalkatchem. Bruce Rock would continue landfilling until their landfill was full, and then start to transfer waste to Southern Cross or Wyalkatchem.

Option 4: A single regional landfill, plus utilise Avon Waste's Northam landfill

Establish a single WEROC regional landfill at Southern Cross. All other landfills would be converted to transfer stations and those that are currently unstaffed would be fitted with remote access systems. Waste from the east of the WEROC region would be disposed of at Southern Cross and waste generated in the west of the region would be transferred to the Avon Waste landfill at Northam. Bruce Rock would continue landfilling until their landfill was full, and then start to transfer waste to Southern Cross or Northam.

Option 5: Establish a greenfield site

This option was not provided for in the report, but was raised during discussions at the meeting. This option would seek to investigate the establishment of a new greenfield site, either operated in conjunction with other sites, or as a stand-alone site.

WEROC board have sought the Shires preferred three options, of which ASK will be advised to further investigate and provide a recommendation on the most viable option for WEROC Councils.

Comment

Given the Shire of Yilgarn's significant capital expenditure at the Southern Cross landfill site to date; the useful life remaining, the results of ASK's landfill site fatal flaw test and the availability of vested reserve land for future expansion, any consolidation options should revolve around Southern Cross being a site of significance.

Option 1 seeks to establish a single regional landfill at Merredin, and all other landfills transition to transfer stations. This option is not preferred due to the underutilisation of the Southern Cross landfill site.

Option 2 seeks to establish a two regional landfills at Merredin and Southern Cross, and all other landfills transition to transfer stations. This is a preferred option due to the utilisation of Southern Cross landfill site.

Option 3 seeks to establish a single regional landfill at Southern Cross for waste produced in the East of WEROC, and all other landfills transition to transfer stations. Waste from the West of WEROC would be carted to the NEWROC facility at Wyalkatchem. This is a preferred option due to the utilisation of Southern Cross landfill site.

Option 4 seeks to establish a single regional landfill at Southern Cross for waste produced in the East of WEROC, and all other landfills transition to transfer stations. Waste from the West of WEROC would be carted to Avon Waste landfill at Northam. This is a preferred option due to the utilisation of Southern Cross landfill site.

Option 5 seeks to establish a new greenfield site. Whilst there are multiple unknowns regarding this site, given the time taken to develop and approve a new landfill site, this may be a viable option to work in conjunction with Southern Cross landfill site until it depletes its useful life.

Options 2, 3 and 4 all see Southern Cross landfill site as a site of importance and are worth investigating further. Option 5 is also a viable long-term option, and may be remiss to not investigate at this stage due to the long term benefits to all Council's in WEROC.

With regards to option 3 and 4 it is assumed the NEWROC landfill site would be run as a cost recovery site, and may see lower costs compared to the privately run Avon Waste.

As such, it is suggested, that the Shire of Yilgarn Council endorse options 2, 3 and 5 as the preferred options for further investigation and suggest to WEROC that if the methodology of investigation applied to option 3 and 4 are similar, it may be a relatively cost effective exercise to include option 4 in the investigations.

Statutory Environment

Nil

Strategic Implications

Community Strategic Plan 2020-2030

3.1.1 Establish and maintain environmentally sound regional waste facilities to cater for the Shires long term waste disposal requirements.

Policy Implications

Nil.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Increasing costs of landfill and waste management	Moderate (6)	Consolidation report will investigate options to ensure viable long term options identified
Service Interruption	Nil	Nil	Nil
Compliance	Compliance with environmental legislation	Moderate (9)	ASK advice in keeping with legislative framework
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Damage to environment due to poor waste management practices.	Moderate (9)	ASK advice in keeping with environmental legislative framework

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

234/2021

Moved Cr Cobden/Seconded Cr Close

That Council:

1. *Endorse Options 2, 3 and 5 of the ASK Waste Consolidation Report as the preferred options for further investigation, and advise WEROC board of the preferences; and*
2. *Suggest to WEROC that if the methodology of investigation applied to option 3 and 4 are similar, it may be a relatively cost-effective exercise to include option 4 in the investigations.*

CARRIED (6/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.1 Financial Reports

File Reference	8.2.3.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Financial Reports

Purpose of Report

To consider the Financial Reports

Background

Enclosed for Council's information are various financial reports that illustrate the progressive position of Council financially on a month-by-month basis.

The following reports are attached and have been prepared as at the 3 November 2021.

- Rates Receipt Statement
- Statement of Investments
- Monthly Statement of Financial Activity
- Own Source Revenue Ratio

Councillors will be aware that it is normal practice for all financial reports to be indicative of Council's current Financial Position as at the end of each month.

Comment

Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

- (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Strategic Implications

Nil

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Monthly snapshot of Councils financial position	Moderate (6)	Ongoing review of Councils operations
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Moderate (6)	Adherence to statutory requirements
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

235/2021

Moved Cr Cobden/Seconded Cr Close

That Council endorse the various Financial Reports as presented for the period ending 30 November 2021

CARRIED (6/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.2 Accounts for Payment

File Reference	8.2.1.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Accounts for Payment

Purpose of Report

To consider the Accounts Paid under delegated authority.

Background

- Municipal Fund – Cheque Numbers 41081 to 41086 totalling \$4,051.00
- Municipal Fund- EFT Numbers 11966 to 12070 totalling \$551,130.26
- Municipal Fund – Cheque Numbers 1816 to 1836 totalling \$247,105.08
- Municipal Fund Direct Debit Numbers 16291.1 to 16291.10 totalling \$20,612.04
- Municipal Fund Direct Debit Numbers 16332.1 to 16332.10 totalling \$21,034.25
- Trust Fund - Cheque Numbers 402613 to 402615, totalling \$1,725.31

The above are presented for endorsement as per the submitted list.

Comment

Nil

Statutory Environment

Local Government Act 1995

5.42. Delegation of some powers and duties to CEO

- (1) A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —
 - (a) this Act other than those referred to in section 5.43; or
 - (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

* Absolute majority required.

- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making

- (1) A payment may only be made from the municipal fund or the trust fund —
 - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;and
 - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Strategic Implications

Nil

Policy Implications

Council Policy 3.11 – Timely Payment of Suppliers

Financial Implications

Drawdown of Bank funds

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Transactions require two senior managers to approve.	Moderate (8)	Transactions require two senior managers to sign cheques or approve bank transfers.
Financial Impact	Reduction in available cash.	Moderate (5)	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Moderate (6)	Adherence to statutory requirements
Reputational	Non or late payment of outstanding invoices and/or commitments	Moderate (9)	Adherence to Timely Payment of Suppliers Policy
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

236/2021

Moved Cr Cobden/Seconded Cr Rose

- ***Municipal Fund – Cheque Numbers 41081 to 41086 totalling \$4,051.00***
- ***Municipal Fund- EFT Numbers 11966 to 12070 totalling \$551,130.26***
- ***Municipal Fund – Cheque Numbers 1816 to 1836 totalling \$242,735.81***
- ***Municipal Fund Direct Debit Numbers 16291.1 to 16291.10 totalling \$20,612.04***
- ***Municipal Fund Direct Debit Numbers 16332.1 to 16332.10 totalling \$21,034.25***
- ***Trust Fund - Cheque Numbers 402613 to 402615, totalling \$1,725.31***

The above are presented for endorsement as per the submitted list.

CARRIED (6/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.3 Property Seizures for the Recovery of Unpaid Rates

File Reference	A7960, A8110, A7310, A12070, A2091 & 8.1.1.6
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

This report seeks Council's approval to seize with the intent to sell the land listed for the purpose of recovering rates and charges outstanding in excess of three years.

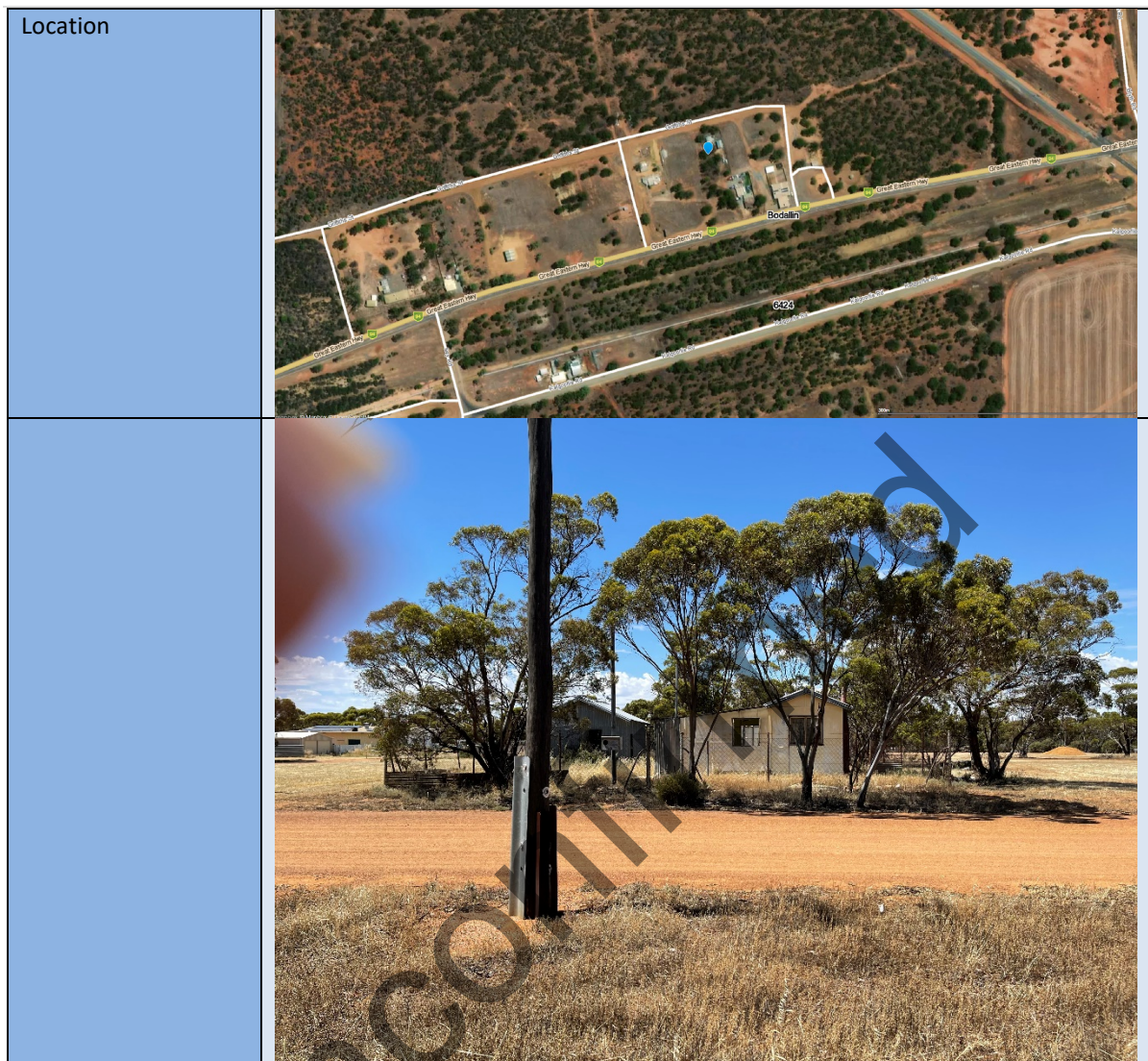
Background

The following five (5) assessments have rates outstanding by three or more year for which it has not been possible to enter into an acceptable and successful arrangement for payment of the outstanding balance owing. In all instances, the owners have failed to respond to written notifications, summons and, where applicable, judgements.

99 CANOPUS STREET, SOUTHERN CROSS	
Assessment	A2091
Ratepayer	Stephen Rosser
Type / Zoning	Residential – Southern Cross
Period Outstanding	2015 / 2016 – 2021 / 2022 (7 Years)
Amount Outstanding	\$7,368.63
Last Payment	19 th August 2014 - \$610.75
Recovery Action	<p>Mar 18 Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents).</p> <p>Sept 18 Skip trace revealed that the ratepayer was now resident in New Zealand, no physical address found only an email address.</p> <p>On advice from Council's collection agents, no further action was undertaken as it would not have been financially viable.</p>
Additional Information	From the notes on this assessment, it seems that in 2015 the ratepayer attempted to have this assessment returned to the Crown without success and has indicated in email's received the same year that he has no further interest in owning the land.



40 GRIFFITHS STREET, BODALLIN		
Assessment	A12070	
Ratepayer	David Moore	
Type / Zoning	Residential – Bodallin	
Period Outstanding	2013 / 2014 – 2021 / 2022 (9 Years)	
Amount Outstanding	\$8,216.53	
Last Payment	12 th September 2012 - \$394.25	
Recovery Action	Mar 18	Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents).
	Jul 18	Skip trace unable to identify correct ratepayer as name is very common. Only reference is address on Certificate of Title which is a PO Box in Katanning that is no longer the ratepayer's name. On advice from Council's collection agents, no further action was undertaken as it would not have been financially viable.
Additional Information	Interest has been expressed from a third party that if Council was to take action on this assessment they would like to be notified as they are interested in acquiring the land. At the time, this party was informed any sale would have to be via public auction.	



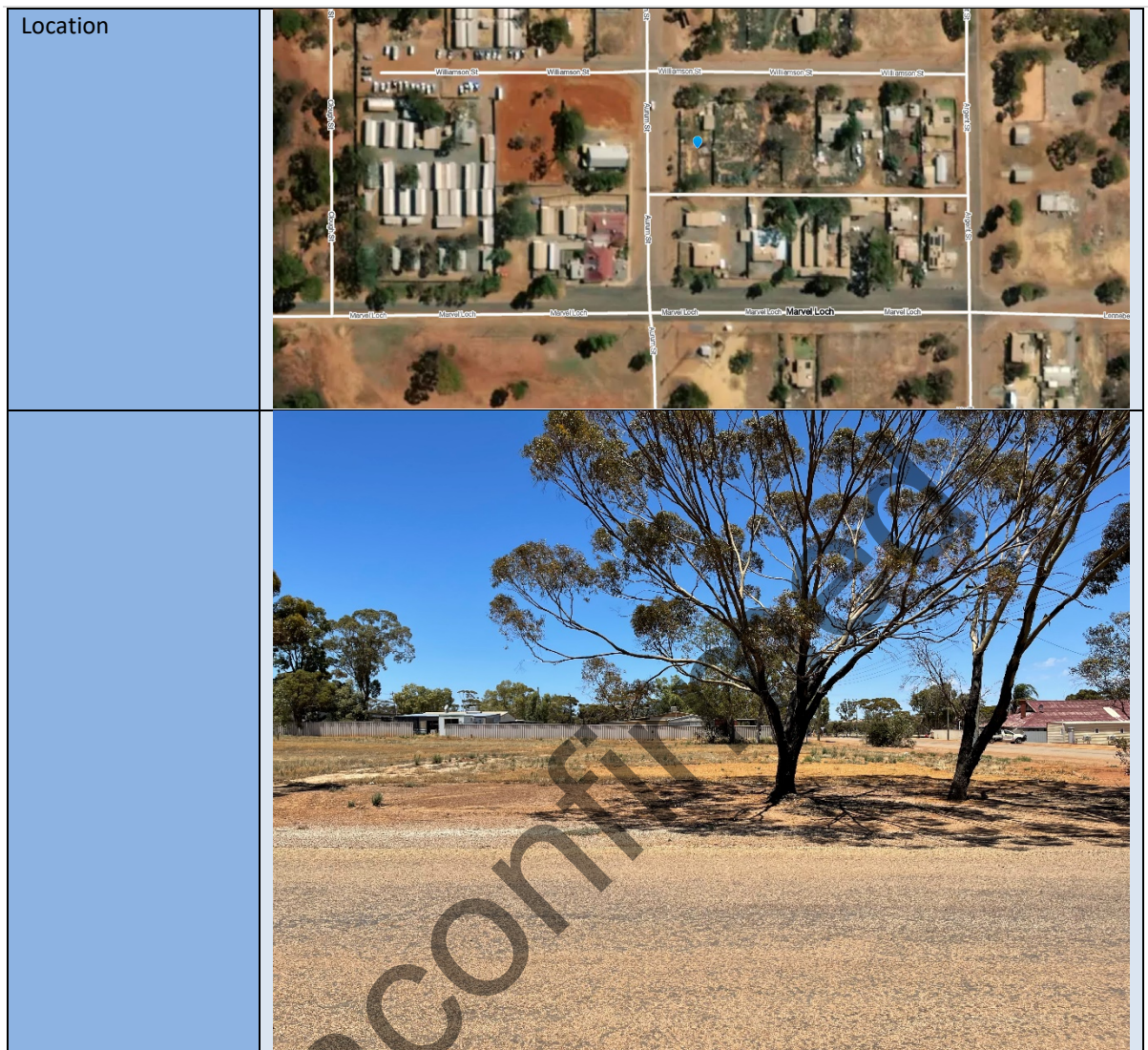
13 OVERINGTON STREET, MARVEL LOCH					
Assessment	A7310				
Ratepayer	Steedo One Pty Ltd				
Type / Zoning	Residential – Marvel Loch				
Period Outstanding	2016 / 2017 – 2021 / 2022 (6 Years)				
Amount Outstanding	\$6,428.03				
Last Payment	11 th November 2015 - \$544.21				
Recovery Action	<table border="1"> <tr> <td>Mar 18</td> <td>Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents).</td> </tr> <tr> <td>Oct 18</td> <td>Company deregistered by ASIC (Australian Securities & Investments Commission)</td> </tr> </table>	Mar 18	Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents).	Oct 18	Company deregistered by ASIC (Australian Securities & Investments Commission)
Mar 18	Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents).				
Oct 18	Company deregistered by ASIC (Australian Securities & Investments Commission)				
Additional Information	Nil				



41 LENNEBERG STREET, MARVEL LOCH	
Assessment	A8110
Ratepayer	Anthony Presnell
Type / Zoning	Residential – Marvel Loch
Period Outstanding	2013 / 2014 – 2021 / 2022 (6 Years)
Amount Outstanding	\$8,910.54
Last Payment	9 th November 2013 - \$497.00
Recovery Action	<p>May 15 Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents) and GPC issued by not served as the ratepayer was now resident in Thailand.</p> <p>On advice from Council's collection agents, no further action was undertaken as it would not have been financially viable.</p>
Additional Information	Nil



15 WILLIAMSON STREET, MARVEL LOCH	
Assessment	A7960
Ratepayer	Anthony Presnell
Type / Zoning	Residential – Marvel Loch
Period Outstanding	2014 / 2015 – 2021 / 2022 (8 Years)
Amount Outstanding	\$16,173.72
Last Payment	30 th June 2014 - \$563.73
Recovery Action	<p>May 15 Final Demand Letter Referred to AMPAC (Councils Debt Collection Agents) and GPC issued by not served as the ratepayer was now resident in Thailand.</p> <p>On advice from Council's collection agents, no further action was undertaken as it would not have been financially viable.</p>
Additional Information	Nil



Comment

All listed assessments have recorded ratepayers that are either untraceable, are deregistered companies or are now resident in foreign country.

Statutory Environment

Local Government Act 1995

6.64. Actions to be taken

- (1) If any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years the local government may, in accordance with the appropriate provisions of this Subdivision take possession of the land and hold the land as against a person having an estate or interest in the land and —
 - (a) from time to time lease the land; or

- (b) sell the land; or
 - (c) cause the land to be transferred to the Crown; or
 - (d) cause the land to be transferred to itself.
- (2) On taking possession of any land under this section, the local government is to give to the owner of the land such notification as is prescribed and then to affix on a conspicuous part of the land a notice, in the form or substantially in the form prescribed.
- (3) Where payment of rates or service charges imposed in respect of any land is in arrears the local government has an interest in the land in respect of which it may lodge a caveat to preclude dealings in respect of the land, and may withdraw caveats so lodged by it.

The recommendation that follows is consistent with the legislative requirements.

Strategic Implications

There are no strategic implications as a result of this report.

Policy Implications

Council Policy

3.9 - Rates and Charges Recovery Policy (Including Sewerage Charges Financial Hardship Policy)

Financial Implications

Nil at this time, however, the cost of proceeding to an auction and potential for the write off of rates and charges in the future if the properties remain unsold.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Ongoing cost to Council of not collecting rates for assessments.	High (15)	Seize assessments and sell to new ratepayer/s
Service Interruption	Nil	Nil	Nil
Compliance	Nil	Nil	Nil
Reputational	Reputation for inefficient collection of outstanding rates	High (15)	Demonstration of good financial management in the efficient collection of outstanding rates

Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

237/2021

Moved Cr Rose/Seconded Cr Close

That Council, pursuant to Section 6.64 (1) (b) of the Local Government Act 1995, take possession of the land indicated and proceed to sell the land listed hereunder which have rates in arrears for three or more years.

List of Land by Assessment Number:

*Assessment: A2091 – 99 Canopus Street, Southern Cross
A7310 – 13 Overington Street, Marvel Loch
A7960 – 15 Williamson Street, Marvel Loch
A8110 – 41 Lenneberg Street, Marvel Loch
A12070 – 40 Griffiths Street, Bodallin*

CARRIED (6/0)

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.4 2019/20 Audit & Management Report

File Reference	8.2.3.3
Disclosure of Interest	Nil
Voting Requirements	Absolute Majority
Attachments	Attachment 1 – 2020/2021 Annual Report including the Annual Financial Report incorporating the Independent Auditor’s Report.

Purpose of Report

Council is requested to accept the Annual Report incorporating the Annual Financial Report and Independent Auditor’s Report for the year ending 2020/2021.

Background

The Local Government Act 1995 requires Council to prepare and accept an Annual Report for each Financial Year by the 31 December of the year after that financial year. If the Auditor's report is not available in time for the Annual Report to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the Auditor's report becomes available.

Comment

The Annual Report for the financial year ending 30 June 2021 has been provided to Councillors for their consideration and acceptance.

The Audited Financial Statements and the Independent Audit Report are also included in the Annual Report. Following the acceptance of the Annual Report, Council is required to give public notice of the availability of the Annual Report as soon as practicable.

It is also a requirement that a General Meeting of Electors is to be held on a day set by Council not more than 56 days after acceptance of the Annual Report, 14 days local public notice of this meeting is to be given.

Statutory Environment

Local Government Act 1995 –

5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
 - (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) deleted]*
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
 - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;
- and
- (i) such other information as may be prescribed.

[Section 5.53 amended by No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6; No. 5 of 2017 s. 7(1).]

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

** Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

[Section 5.54 amended by No. 49 of 2004 s. 49.]

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual report

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

[Section 5.55A inserted by No. 5 of 2017 s. 8.]

The recommendation that follows is consistent with the legislative requirements.

Strategic Implications

There are no strategic implications as a result of this report.

Policy Implications

There are no policy implications as a result of this report.

Financial Implications

There are no financial implications as a result of this report.

Committee Recommendation

That Council:

- 1. accept the Annual Report for 2020/2021 including the Audited Financial Report and Auditor's Audit Report for period ended 30 June 2021; and*
- 2. conducts the 2020/21 Annual Meeting of Electors in the Shire of Yilgarn Council Chambers on Tuesday 8th February 2021 commencing at 6.00 pm.*

Agenda item 9.2.4 was withdrawn from consideration due to the Audit Committee meeting scheduled be held prior to the Ordinary Meeting of Council being cancelled as the Audit Report from Auditor General was not received in time.

9.2 Reporting Officer– Finance Manager

9.2.5 Amendment to Council Policy 3.6 “Signing of Cheques”

File Reference	2.3.3.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

Request Council’s endorsement of amendments to existing Council Policy relating to the signing of cheques and approval of electronic payments.

Background

Local Government (Financial Management) Regulations 1996 requires Council to “develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security...”.

Council Policy 3.6 “Signing of cheques” therefore exists to satisfy the above requirements by designating authority for the signing of cheques and approval of electronic payments to certain authorised employees. Restrictions have been set in Council’s online banking facility in accordance with Council Policy 3.6 that impose payment limits to staff, and which require all payments to external parties to be co-authorised by two authorised employees.

In order to enter, approve or co-authorize a payment, a password from a bank token must be entered. These bank tokens have only been issued to authorised employees.

It has been brought to management’s attention that the above payment limits and authorisation security measures do not (and, after liaising with staff from Westpac Banking Corporation) cannot be applied to payments made via BPAY.

Accordingly, the amendments to Council Policy 3.6 seek to impose restrictions that:

- BPAY is not to be used unless all other payment methods have been considered and determined to be impractical or unsuitable by the CEO, and
- all BPAY payments must be authorised by the CEO.

The proposed amendments are shown in green in the attached extract from the current policy.

Comment

There are specific criteria that must be met before a trading entity can register to take deposits via BPAY, including a review of the entity’s transactions by their financial institution to assess legitimacy.

However, it is entirely possible that that one or two people could work together to create an entity, funnel money through the entity, and demonstrably present a legitimate business to then register as a BPAY recipient.

In the context of the above, the lack of control in BPAY payments made by Council's staff present a significant risk of fraud.

Statutory Environment

Local Government Act 1995

2.7. Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

[Section 2.7 amended: No. 17 of 2009 s. 4.]

5.42. Delegations of some powers and duties to the CEO

- (1) A local government may delegate to the CEO* the exercise of any of its powers or the discharge of any of its duties under —
 - (a) this Act other than those referred to in section 5.43; or
 - (b) the Planning and Development Act 2005 section 214(2), (3) or (5).
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

**Absolute majority required*

5.44. CEO may delegate powers and duties to other employees

- (1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
- (2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

Local Government (Financial Management) Regulations 1996

11. Payments, procedures for making etc.

1. A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of
 - (a) cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and
 - (b) petty cash systems.
2. A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.
3. Payments made by a local government —
 - (a) subject to subregulation (4), are not to be made in cash; and
 - (b) are to be made in a manner which allows identification of —
 - i. the method of payment; and
 - ii. the authority for the payment; and
 - iii. the identity of the person who authorised the payment.
4. Nothing in subregulation (3)(a) prevents a local government from making payments in cash from a petty cash system.

Strategic Implications

Nil.

Policy Implications

Amendment to Council Policy manual.

Financial Implications

Nil.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Fraudulent appropriation of Council resources	Moderate (5)	Enforce amended policy on management
Service Interruption	Nil	Nil	Nil
Compliance	Non-compliance with Local Government Act 1995 and associated regulations.	Moderate (5)	Implement policy amendments

Reputational	Publicised allegations of corruption	Moderate (5)	Implement policy amendments
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

238/2021

Moved Cr Rose/Seconded Cr Guerini

That Council endorses the amendments to policy 3.6 "Signing of cheques".

CARRIED (6/0)

9.3 Reporting Officer– Executive Manager Infrastructure

9.3.1 2021/2022 Plant Replacement Program – 670G Grader

File Reference	6.4.1.5
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	Nil

Purpose of Report

To consider the sale of Council's existing 2013 John Deere 670G Grader and purchase of a replacement grader.

Background

Council's 2021/2022 budget makes provision to replace the John Deere 670G grader and staff have utilized the Preferred Supplier Service offered by the Western Australian Local Government Association (WALGA) purchasing network.

Council requested quotes from Hitachi (no longer John Deere), AFGRI (John Deere) Komatsu, Westrac (Caterpillar), CJD (Volvo).

The John Deere 670G grader was offered for outright sale through, the WALGA managed tender system. The machine attracted 4 offers for outright purchase.

Comment

Asset management enables an organisation to examine the need for and performance of assets and asset systems at different levels. Additionally, it enables the application of analytical approaches towards managing an asset over the different stages of its life cycle which can start with the conception of the need for the asset, through to its disposal, and includes the managing of any potential post disposal liabilities. The common objective is to minimise the whole life cost of assets but there may be other critical factors such as risk or business continuity to be considered objectively in this decision making. The optimum replacement point is when the repairs and maintenance costs increase substantially or risk of major component failure.

Grader primary production life is 12,000 hours on major components. Beyond 10,000 Council runs a high risk of major component failure. An engine or transmission can cost over \$70,000 to rebuild. Any expenses of that type within a year of replacing the machine would have a huge impact on whole life costs and the plant maintenance budget. The grader due for replacement is the 2013 John Deere 670G with over 10,500 hours.

All machines quoted are used in Local Governments Australia wide. The biggest percentage of graders within local governments are Caterpillar delivering significantly better, whole life costs and backup service. When discussing operating costs with other Shires, all major brands

quoted, had no notable differences to overall running costs but Caterpillar had improved resale value and backup service to minimise downtime.

Some older machines did have increased fuel burn which is natural. Each year all brands of machines have managed to decrease fuel burn and increase performance. Notable characteristics of Caterpillar graders, they average 96% uptime and 4% downtime within the first 7,500 hours. Staff were not able to determine downtime across other machines offered.

Komatsu and Westrac provide mechanical backup out of Kalgoorlie and parts backup out of Perth. AFGRI will utilise Perth's service personnel but they do expect to have a service technician for construction machines based in the Merredin Branch in the future. AFGRI use contract fitters based in Kalgoorlie if required. There were no complaints surrounding Komatsu's backup service. There were extended periods waiting for certain parts with Komatsu.

Caterpillar offer down in the dirt parts backup service. If your machine is down in the dirt waiting for any part not stocked within Australia, Caterpillar will provide the part freight free from anywhere in the world.

John Deere 620GP and the 670G are the same size as the Caterpillar 140. There is no physical difference between the 620GP and the 670GP. The only differences between the two John Deere models is the engine sizes. The 620GP has a 6.9lt engine, the 670GP has a larger 9lt engine producing increased torque. John Deere still offers dual controls with traditional steering wheel and levers as well as armrests with joystick control.

Komatsu 555-5 offers a totally different transmission system with lock up torque converter. Caterpillar 140 grader is basically the same as the Caterpillar 12M machines currently being used in council's fleet. All machines offered, include 36 months and 6,000 hours extended warranty.

Below are 4 prices received through WALGA Preferred Suppliers (GST exclusive). All machines listed meet the tender specifications. CJD Volvo didn't submit any pricing.

COMPANY	MACHINE	Price Excluding GST	Trade Excluding GST	Total Excluding GST
Komatsu	Komatsu GD555-5	\$381,800	No Trade	No Trade
Westrac	Caterpillar 140	\$399,800	\$101,750	\$298,625
AFGRI	John Deere 620GP	\$405,000	\$85,000	\$320,000
AFGRI	John Deere 670GP	\$451,500	\$85,000	\$366,000

All machines have been quoted with optional auto grease systems. Staff recommend purchasing machines with the auto grease system. They are expensive units to fit but they

ensure the machine greasing is kept in line with manufacturers guidelines, improves productivity and cuts maintenance costs.

Prices received for outright sale through WALGA's tendering service

Company	Prices for outright sale excluding GST
Machinery Sales	\$91,000
Manhiem Pty Ltd	\$90,909
Pickles Auctions Pty Ltd	\$100,000
Allused Pty Ltd	\$90,000

World supply chains make it difficult to estimate an actual arrival date for a new machine but it is expected that any of the machines quoted, will be due in Australia before the end of the 2021/22 financial year. Caterpillar have indicated they have graders arriving in March.

Statutory Environment

In accordance to WALGA's Preferred Contract Supplies and Councils "Finance Policy 3.5 Purchasing and Tendering and local Government Act 1995 Section 3.58 Disposing of Property (3)

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 - 2.5.1 *Continue to maintain and upgrade our road network*

Policy Implications

Councils Ten Year, Plant Replacement Program

Finance Policy 3.5 Purchasing and Tendering

Financial Implications

The 2021/22 budget makes provision of \$386,500 (GST exclusive) for the purchase of a new grader and an income amount of \$65,000 for the sale of councils 2013 John Deere 670G grader for a total changeover of \$321,500

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	injury to personal while delivering	Low (1)	Safety procedures followed
Financial Impact	Purchasing a replacement vehicle	Low (2)	Monetary amount included in Councils 2020-2021 Financial Year Budget to purchase a replacement vehicle
Service Interruption	delay in supplying replacement vehicle due to Covid	Moderate (9)	Out of Councils Control
Compliance	Advertised for the required period in West Australian	Low (1)	In accordance to the Local Government Act 1995 Section 3.57 Tenders for Providing Goods and Services (1) and Section 3.58 Disposing of Property (3)
Reputational	Nil	Nil	Nil
Property	Goods being damaged in transit	Low (1)	All goods to be inspected to identify any damage prior to taking delivery and signing of any documentation
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

239/2021

*Moved Cr Guerini/Seconded Cr Rose
That Council*

- 1. Accepts the quoted price of \$399,800 (excluding GST) from Westrac to purchase a Caterpillar 140 grader fitted with the optional Beka Autolube system for \$11,553.41 (excluding GST); and*
- 2. Rejects tenders for outright sale and accepts the trade price from Westrac for the 2013 John Deere 670G grader for \$101,750 (Excluding GST) for total changeover of \$309,603.41 (Excluding GST)*

CARRIED (6/0)

9.3 Reporting Officer– Executive Manager Infrastructure

9.3.2 2021/2022 Plant Replacement Program – Caterpillar 950 Loader

File Reference	6.4.1.5
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Attachments:	Nil

Purpose of Report

To consider the sale of Councils existing 2013 Caterpillar 950H loader and purchase a replacement loader

Background

Council's 2021/2022 budget makes provision to replace the Caterpillar 950H loader and staff have utilized the Preferred Supplier Service offered by the Western Australian Local Government Association (WALGA) purchasing network.

Council requested quotes from Hitachi (no longer John Deere), AFGRI (John Deere) Komatsu, Westrac (Caterpillar), CJD (Volvo), Case IH and BT Equipment.

The John Deere 670G grader was offered for outright sale through, the WALGA managed tender system. The machine attracted 5 offers for outright purchase.

Comment

Asset management enables an organisation to examine the need for and performance of assets and asset systems at different levels. Additionally, it enables the application of analytical approaches towards managing an asset over the different stages of its life cycle which can start with the conception of the need for the asset, through to its disposal, and includes the managing of any potential post disposal liabilities. The common objective is to minimise the whole life cost of assets but there may be other critical factors such as risk or business continuity to be considered objectively in this decision making. The optimum replacement point is when the repairs and maintenance costs increase substantially or risk of major component failure.

A loader primary production life is 10,000 hours on major components. Beyond 8,000 council runs a high risk of major component failure. The loader due for replacement is a 2013 Caterpillar 950H with 6,300 hours on the hour meter. This loader's main use is loading trucks in road construction.

All brands of loaders offered by dealers are used in local governments except the Shandong Lingong (SDLG). Most shires preferred Caterpillar for backup service and resale values combined with decreased life cycle costs. Staff found it difficult to find shires using John Deere

loaders. Most Shires in the Great Southern are using Caterpillar. Staff found 2 Shires using Hitachi loaders, Merredin and Dalwallinu.

Komatsu, Hitachi and Westrac provide a mechanical and parts backup service out of Kalgoorlie. AFGRI are based at Merredin but some Shires have indicated issues with backup service and parts from AFGRI Perth. There were no complaints surrounding Komatsu's backup service. There were some extended periods waiting for parts from Komatsu.

Caterpillar offer down in the dirt parts backup service. If your machine is down in the dirt waiting for any part not stocked within Australia, Caterpillar will provide the part freight free from anywhere in the world

There are 3 models of John Deere loaders offered by AFGRI. Staff widen the specifications slightly to capture any machines which may still be suitable and only slightly outside the same specifications of the Caterpillar 950H. Out of the three John Deere machines offered, the closest to the Caterpillar 950H specifications is the John Deere 644K.

CJD now offer the Shandong Lingong (SDLG) range of machinery. The Shandong Lingong (SDLG) is basically a copy of the Volvo loader and CJD are now the distributors for both Shandong Lingong (SDLG) and Volvo. Hitachi loaders do offer some cost saving in maintenance with 500 hour service intervals where all other brands are still 250 hours.

All machines offered carry 36 months and 6,000 hours extended warranty.

Below are prices received through WALGA Preferred Suppliers and are excluding GST. All machines quoted below meet the tender specifications.

COMPANY	MACHINE	Price Excluding GST	Trade Excluding GST	Total Changeover Excluding GST
AFGRI	John Deere 624P	\$294,000	\$130,000	\$164,000
AFGRI	John Deere 624K-11	\$278,000	\$130,000	\$148,000
AFGRI	John Deere 644K	\$299,500	\$130,000	\$169,500
Komatsu	Komatsu WA380-8	\$326,340	No Trade	No Trade
Westrac	Caterpillar 950GC	\$295,460	\$127,250	\$168,210
Hitachi	Hitachi ZW220-5B	\$304,000	\$145,000	\$159,000
CJD	Volvo L110F	\$396,000	\$130,000	\$246,000
CJD	Shandong Lingong (SDLG) L958F	\$195,000	\$130,000	\$65,000

All machines have been quoted with optional auto grease systems with separate pricing. Staff recommend purchasing machines with the auto grease system. They are expensive units to fit but they ensure the machine greasing, is kept in line with manufacturers guidelines, which improves productivity and cuts maintenance costs.

Prices received for outright sale through WALGA's tendering service

Company	Prices for outright sale excluding GST
Machinery Sales	\$107,500
Manhiem Pty Ltd	\$136,363.63
Pickles Auctions Pty Ltd	\$118,181.82
Allused Pty Ltd	\$80,000
Delco Equipment Pty Ltd	\$75,000

World supply chains make it difficult to estimate an actual arrival date for a new machine but it is expected that any of the machines quoted will be due in Australia before the end of the 2021/22 financial year. Caterpillar have indicated an arrival date of March 2022, depending on timing of orders. John Deere have stock in February.

Statutory Environment

In accordance to WALGA's Preferred Contract Supplies and Councils "Finance Policy 3.5 Purchasing and Tendering and local Government Act 1995 Section 3.58 Disposing of Property (3)

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 - 2.5.1 *Continue to maintain and upgrade our road network*

Policy Implications

Councils Ten Year, Plant Replacement Program
Finance Policy 3.5 Purchasing and Tendering

Financial Implications

The 2021/22 budget makes provision of \$359,000 (GST exclusive) for the purchase of a new grader and an income amount of \$80,000 for the sale of councils 2013 Caterpillar 950H for a total changeover of \$279,000

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	injury to personal while delivering	Low (1)	Safety procedures followed
Financial Impact	Purchasing a replacement vehicle	Low (2)	Monetary amount included in Councils 2020-2021 Financial Year Budget to purchase a replacement vehicle
Service Interruption	delay in supplying replacement vehicle due to Covid	Moderate (9)	Out of Councils Control
Compliance	Advertised for the required period in West Australian	Low (1)	In accordance to the Local Government Act 1995 Section 3.57 Tenders for Providing Goods and Services (1) and Section 3.58 Disposing of Property (3)
Reputational	Nil	Nil	Nil
Property	Goods being damaged in transit	Low (1)	All goods to be inspected to identify any damage prior to taking delivery and signing of any documentation
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

240/2021

Moved Cr Cobden/Seconded Cr Guerini

That Council:

1. **Accepts the quoted price from Westrac of \$295,460 (excluding GST) to purchase a Caterpillar 950GC fitted with the optional Quicklube system for \$18,376.14 (excluding GST) for a total price of \$313,836.14 (excluding GST); and**
2. **Council accepts the offer from Manhiem Pty Ltd for outright purchase of council's Caterpillar 950H loader for \$136,363.63 for a total changeover of \$177,472.51 (excluding GST)**

CARRIED (6/0)

9.4 Reporting Officer– Executive Manager Regulatory Services

9.4.1 Granting of Freehold Title over Lot 302 on Deposited Plan 214325 - Request for Comment

File Reference	9.4.1
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	- Aerial Map - Tenure Map

Purpose of Report

To consider a response to the Department of Planning, Lands and Heritage – Lands Division, for the granting of freehold title as agreed on Conditional Purchase Lease I 446010 over lot 302 shown on Deposited Plan 214325, pursuant to Section 47 of the Land Act 1933.

Background

The Shire has received email correspondence from the Department of Planning, Lands and Heritage – Lands Division, which states:

Proposal to Grant Freehold Title over Lot 302 Shown On Deposited Plan 214325 Conditional Purchase Lease I 1446010

The Department of Planning, Lands and Heritage – Land Use Management is granting freehold title as agreed on Conditional Purchase Lease I 446010 over lot 302 shown on Deposited Plan 214325, pursuant to Section 47 of the Land Act 1933. Tenure Maps and Aerial Image attached for your information and reference.

To facilitate this request further, please advise me of any objections or comments that the Shire of Yilgarn may have regarding Jennifer Jackson's request.

Comment

Although limited information has been provided, DPLH intends to grant freehold title over lot 302 shown on Deposited Plan 214325 in accordance with the conditional purchase lease agreement between the current lessee and DPLH. The purchase of the land will have no impact on the Shire.

Statutory Environment

Section 47 of the Land Act 1933

Strategic Implications

Goal

A prosperous future for our community.

Outcome

Businesses in the Shire remain competitive and viable.

Strategy

Continue to provide an efficient and effective approval process.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Compliance with Land Act	Low 4	Endorse land transfer process.
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

241/2021

Moved Cr Nolan/Seconded Cr Close

Council endorse the following response to the Department of Planning, Lands and Heritage – Lands Division:

The Shire of Yilgarn have no objection to the granting of freehold title as agreed on Conditional Purchase Lease I 446010 over lot 302 shown on Deposited Plan 214325, pursuant to Section 47 of the Land Act 1933.

CARRIED (6/0)

*Cr Phil Nolan left the meeting at 4.45pm

9.4 Reporting Officer– Executive Manager Regulatory Services

9.4.2 Application For Exploration Licence 77/2809 – Request for Comment

File Reference	9.4.2
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	- Aerial Map - Tenure Map

Purpose of Report

To consider a response to the Department of Planning, Lands and Heritage – Lands Division, regarding an application for exploration licence over portion a of Reserve 18966 and portions of unallocated Crown land within the Shire of Yilgarn.

Background

The Shire has received email correspondence from the Department of Planning, Lands and Heritage – Lands Division, which states:

The Department of Planning, Lands and Heritage – Land Management (DPLH) has received a request from the Department of Mines, Industry Regulation and Safety (DMIRS) regarding Exploration Licence E77/2809 over portion of Reserve 18966 and portions of unallocated Crown land.

Exploration Licence E77/2809 has been requested by DMIRS on behalf of Ecometals Pty Ltd.

Accordingly, to facilitate the abovementioned proposal, could you please provide comments whether the Shire of Yilgarn has any objections to the issue of Exploration Licence E77/2809.

The parcels of land that are subject of the above proposal are depicted on the attachments Tenure Maps and Aerial Map attached.

Comment

Limited details have been provided to the Shire at this stage. The reserve listed in the exploration license application is vested with Water Corporation.

It should be noted, DPLH's approval, if granted, will be conditional on DMIRS liaising with relevant stakeholders, prior to the licence being issued.

Statutory Environment

Environmental Protection Act 1986

Strategic Implications

Goal

A prosperous future for our community.

Outcome

Businesses in the Shire remain competitive and viable.

Strategy

Continue to provide an efficient and effective approval process.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Compliance with relative environmental and mining legislation.	Moderate 6	DMIRS Assessment and Approval Processes
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Environmental Impacts from Mining Activities	Moderate 6	DMIRS Assessment and Approval Processes

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

*Cr Phil Nolan re-joined the meeting at 4.48pm

Officer Recommendation and Council Decision

242/2021

Moved Cr Nolan/Seconded Cr Cobden

Council endorse the following response to the Department of Planning, Lands and Heritage – Lands Division:

The Shire of Yilgarn have no objection exploration licence E77/2809 over portions of reserve 18966 and portions of surrounding unallocated crown land.

CARRIED (6/0)

10 APPLICATION FOR LEAVE OF ABSENCE

Nil

11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

243/2021

Moved Cr Close/Seconded Cr Rose

That the new business of an urgent nature be accepted by Council for consideration

CARRIED (6/0)

12 Officers Report – Chief Executive Officer

12.1 Late Item – Emu Fence Road Dedication – Additional Land Parcel

File Reference	6.1.1.046 & 3.2.1.23
Disclosure of Interest	None
Voting Requirements	Simple Majority
Attachments	Nil

Purpose of Report

To seek Council endorsement for additional land to be included in the dedication of Emu Fence Road.

Background

Following discussions with Covalent Lithium regarding potential use of the Emu Fence Road reserve for a water pipeline to their Earl Grey Mt. Holland project and their investigations with the Department of Lands, Planning Heritage (DPLH) in 2019, it was discovered that the Emu Fence Road has never been formally gazetted/dedicated.

The Case Management Division of DPLH in the Goldfields Esperance and Wheatbelt areas have advised that to dedicate the Emu Fence Road, Section 56 of the *Land Administration Act 1997 (LAA)* needs to be actioned. DPLH did advise that the road can be dedicated using Section 24KA of the *Native Title Act* (Public Work supresses Native Title which will require Council to provide the department with the following:-

- A plan of the area to be dedicated
- Indemnify the Minister for Lands and Department against any claim for compensation; and
- Council resolution requesting dedication of that portion of road.

At the Ordinary meeting of Council on the 15 August 2019, Council carried the following resolution in relation to the dedication of Emu Fence Road:

123/2019

Moved Cr Pasini/Seconded Cr Close

That in accordance with Section 56 of the Land Administration Act 1997 and Native Title Act 1993 (Cth), Council makes application to the Minister for Lands for the Emu Fence Road within the Shire of Yilgarn to be formally dedicated. In seeking the Minister's approval, Council indemnifies the Minister and Department of Lands against any claim for compensation.

CARRIED (6/0).

DPLH have been investigating the dedication of Emu Fence Road, and through these investigations, it has been determined that a number of the proposed swale drains proposed for Emu Fence Road are located in a land parcel not currently lodged with DPLH for dedication. A DPLH Project Officer advised that:

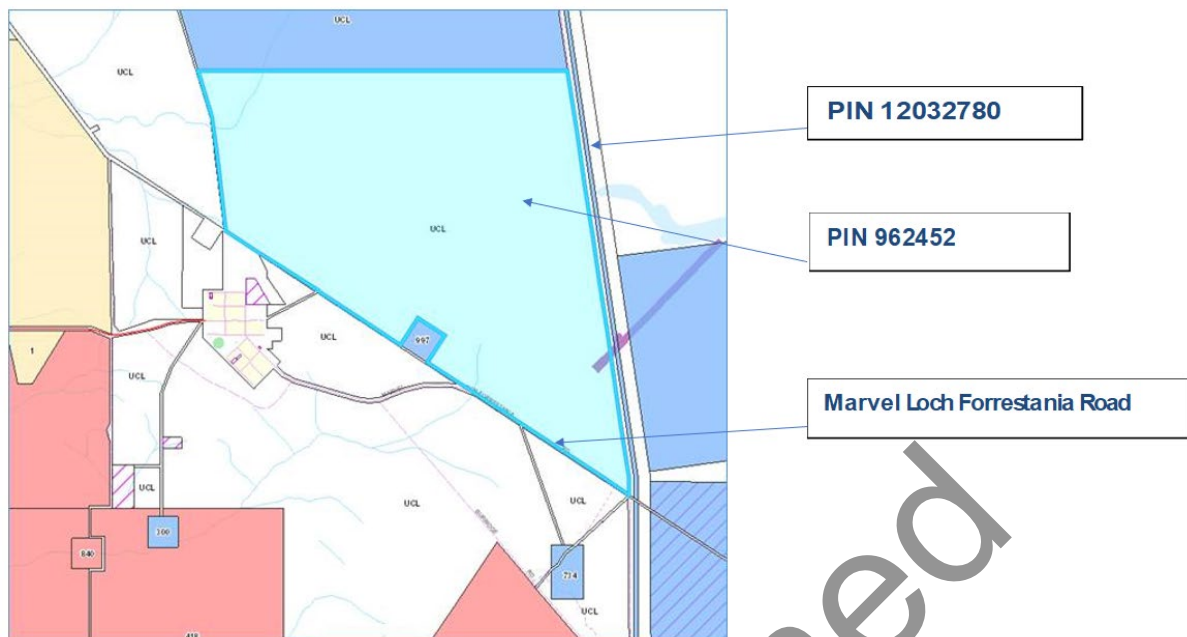
"...the department has been progressing the proposal for the dedication of Emu Fence Road (Job 1902276) and I have noticed the proposed 15 swales, are to be constructed between the Great Eastern Highway and just south of Marvel-Loch Forrestania Road and will be within Parcel Identification Number (PIN) - PIN's 12032790, 12032780, 12032783 and 962452."

"...I note that PIN 962452 is not included in the proposed area for the dedication..."

"Please provide a Council resolution to include the additional area, subject of PIN 962452 and any additional PIN areas that may be required for the road dedication and the construction of the proposed 15 swales."

Comment

As requested by DPLH, a Council resolution to include the additional area, subject of PIN 962452 and any additional PIN areas that may be required for the road dedication and the construction of the proposed 15 swales is required.



Statutory Environment

Land Administration Act 1997.

Strategic Implications

Shire of Yilgarn Strategic Community Plan 2020-2030 – Economic – A Prosperous Future for our Community – Continue to maintain and upgrade our road network.

Policy Implications

Nil.

Financial Implications

Following the *Act* processes being undertaken, the road will need to be surveyed prior to dedication at Council's cost. Based on the Bullfinch-Evanston Road experience, this could be in the vicinity of \$50,000 - \$60,000.

Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil

Compliance	<i>Land Administration Act 1997</i>	Low (1)	Council endorsement in line with Act requirements.
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Environmental effects due to illegal clearing for swale drains	Moderate (6)	DPLH approval for road reserve dedications allows for clearing for road use purposes

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Officer Recommendation and Council Decision

244/2021

Moved Cr Close/Seconded Cr Rose

That Council endorse the inclusion of additional land parcel PIN 962452 into the land required for dedication of Emu Fence Road.

CARRIED (6/0)

13 MEETING CLOSED TO THE PUBLIC-CONFIDENTIAL ITEMS

245/2021

Moved Cr Close/Seconded Cr Guerini

That the meeting be closed to the public in accordance with the Local Government Act 1995 s5.23 (2) (b)

CARRIED (6/0)

*Mrs. Kaye Crafter left the meeting at 5pm

CONFIDENTIAL

9.2 Reporting Officer– Executive Manager Corporate Services

9.2.4 Waiver of Interest

File Reference	8.2.6.27
Disclosure of Interest	Nil
Voting Requirements	Simple Majority
Attachments	Nil

Officer Recommendation and Council Decision

246/2021

Moved Cr Nolan/Seconded Cr Guerini

That Council:

1. *Approves the write off of the currently accrued late payment interest for (details withheld);*
2. *Approves the waiver of all future late payment interest (details withheld);*
3. *Approves, pursuant to Section 6.64 (1) (b) of the Local Government Act 1995, should (details withheld) fail to abide by the proposed repayment agreement that Council take possession of (details withheld)*

CARRIED (6/0)

247/2021

Moved Cr Guerini/Seconded Cr Close

That the meeting be reopened to the public.

CARRIED (6/0)

*Mrs Kaye Crafter re-joined the meeting at 5.14pm

14 CLOSURE

As there was no further business to discuss, the Shire President declared the meeting closed at 5.15pm

I, Wayne Della Bosca confirm the above Minutes of the Meeting held on Thursday, 16 December 2021, are confirmed on Thursday, 17 February 2022 as a true and correct record of the December 2021 Ordinary Meeting of Council.

Cr Wayne Della Bosca
SHIRE PRESIDENT

unconfirmed

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE WEDNESDAY, 2 FEBRUARY 2022

Minutes of the Shire of Yilgarn Tourism Advisory Committee held on Wednesday, 2 February 2022 in the Shire of Yilgarn Council Chambers.

The Chair opened the meeting at 6:05pm.

1. ATTENDANCE

Cr J Cobden, Chair

Cr L Rose, K Crafter, R Stevens, J Stephen, G Kenward

Via Teleconference - A Carnicelli, S Carnicelli

N Warren, CEO

APOLOGIES

R Goodhill, L Black, L Gethin, C Jenkins,

2. CONFIRMATION OF PREVIOUS MINUTES

Moved K Crafter Seconded J Stephen that the Minutes of the Tourism Advisory Committee meeting held on Wednesday, 1 December 2021 be confirmed.

CARRIED

3. BUSINESS ARISING FROM PREVIOUS MINUTES

3.1 Actions from Previous Meetings

Member	Action Required	Action Taken
CEO	Tourism Strategy Stage 2 assistance from Market Creations. Provided a quote for IT/Social media support and production of a townsite walktrail.	As decided by Tourism Committee, Market Creations advised Shire is not interested at this time.
CEO	1 Man and a Bike offered additional drone footage for use by Shire	As decided by Tourism Committee, producers advised Shire is not interested at this time
CEO	Out Town TV show producers offered a stand alone TV show to be co-funded by local businesses.	As decided by Tourism Committee, producers advised Shire is not interested at this time

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE WEDNESDAY, 2 FEBRUARY 2022

4. GENERAL BUSINESS

4.1 LRCI Funding

The Shire has been offered significant funding as part of stage 3 of the Local Roads and Community Infrastructure (LRCI) funding. Council have shortlisted a number of projects that fit the criteria, with a community survey to be released in the coming weeks.

Some of the projects shortlisted include:

- Southern Cross Sports Complex Upgrade
- District Entry Statements
- Emu Park EV Highway upgrade
- Footpath Upgrades
- Main Street Upgrade
- Satellite Townsite Playground Upgrades
- Pump Track – Constellation Park

The group discussed the projects and the process and were generally supportive of the projects and process.

4.2 Pioneer Wall

As raised by R Stevens at the December meeting, there had been significant work put into a Pioneers Walk Trail.

The trail involves use of the Wimmera Hill walk trail, with a number of gabion walls installed, with plaques relating to pioneers of the area attached.

R Stevens also advised there had been talk of locals being able to purchase plaques to include their own family history.

The idea was well received by the committee, with general consensus being one to continue to work on the project.

The CEO advised there had been some work put into this project in 2015. The CEO advised the work done previously would be located and circulated to committee members.

4.3 Town Trail using QR Codes

As discussed at the December meeting, the Committee and Shire were to endeavour to undertake the implementation of a Townsite walk trail themselves, in light of the quote provided by Market Creations.

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE WEDNESDAY, 2 FEBRUARY 2022

K Crafter provided a list of sites throughout the Yilgarn area to be included in Walk Trails. A copy is provided.

The CEO advised that a simple townsite walk trail should be a focus to determine if it is a project that can be undertaken in house. Once the first walk trail is completed, then the committee will be aware of what is involved, and whether tackling a larger trail is feasible to be undertaken in house.

4.4 Upgrade of the Labyrinth

Cr Cobden requested an agenda item be included for the upgrade of the Labyrinth near Constellation park.

The labyrinth was discussed as a great attraction for the community. The CEO advised there had been discussions within the Shire to re-grass, retic and make good again the labyrinth.

R Stevens asked if a seat and a new sign could also be installed.

4.6 Tourism Activation Plan Stage 2 Projects

Stage 2 of the Tourism Activation Plan recommends focussing of tourism infrastructure.

The CEO suggested focussing on a small number of projects, to ensure projects are being completed, and asked the committee to provide a few projects of which they believe would be worthy of progressing.

The Committee provided the following projects to focus on:

- Pioneer Wall;
- Townsite Trail;
- Labyrinth restoration;
- Constellation Highway;
- Lake Koorkadine walk/ride trail.

Committee members are asked to provide ideas to the CEO relating to the above projects. These will be workshopped at future committee meetings, and it was suggested, the ideas could be incorporated into community consultation undertaken as part of the Community Strategic Plan to gauge community feedback.

4.7 Storytowns Podcast

Cr Cobden, Cr Rose and the CEO held a webinar with Russell McGilton from the Story Towns Podcast. Russell gave a rundown on

MINUTES

SHIRE OF YILGARN TOURISM ADVISORY COMMITTEE WEDNESDAY, 2 FEBRUARY 2022

the Storytowns podcast series, which is a geo-located podcast, which enables Council's to advise of local attractions to passing travellers via short 1-2 minutes podcasts which are alerted to travellers when approaching relevant townsites, and a longer 8-10 minute podcast telling a story of the town.

The Cr's and CEO agreed the product was a great idea, and proposed that once the installation of tourism infrastructure has significantly progressed, then it may be worth considering.

4.8 Railway Towns Sign

An update on tourism signage was provided by the CEO, with the new district entry signage and the Railway Towns Sign ordered, and awaiting production and delivery.

4.9 Planter Boxes

A Carnicelli raised if Marvel Loch is receiving a planter box. CEO advised, due to high cost of watering, the planter boxes in the main street were being removed, to be relocated to places where automatic watering could occur. A Carnicelli advised they would be happy to water, and as such, the CEO advised a few could be dropped out to Marvel Loch.

5. NEXT MEETING

The next meeting of the Committee is scheduled for **Wednesday, 2 March 2022.**

6. MEETING CLOSURE

The meeting was declared closed at 6.55pm.

Attachment 9.1.2

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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

Yilgarn - Compliance Audit Return 2021

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Nicholas Warren
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Nicholas Warren
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A		Nicholas Warren
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Nicholas Warren
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Nicholas Warren



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No committees have delegated authority.	Nicholas Warren
2	s5.16	Were all delegations to committees in writing?	N/A		Nicholas Warren
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Nicholas Warren
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Nicholas Warren
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	N/A		Nicholas Warren
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Nicholas Warren
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Resolution 4/2021 Carried by Absolute Majority 7/0	Nicholas Warren
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Nicholas Warren
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Nicholas Warren
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	Resolution 4/2021 Carried by Absolute Majority 7/0	Nicholas Warren
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Nicholas Warren
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes	Reviewed February 2021.	Nicholas Warren
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Nicholas Warren

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



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Nicholas Warren
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Nicholas Warren
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Nicholas Warren
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Nicholas Warren
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Nicholas Warren
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Nicholas Warren
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Nicholas Warren
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Nicholas Warren
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Nicholas Warren
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Nicholas Warren
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Nicholas Warren
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Nicholas Warren



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

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Nicholas Warren
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	Yes		Nicholas Warren
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	N/A		Nicholas Warren
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Nicholas Warren
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Nicholas Warren
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Nicholas Warren
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Nicholas Warren
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Nicholas Warren
		*Question not applicable after 2 Feb 2021			



No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Adopted 18 February 2021, Resolution 32/2021 carried by Absolute Majority 7/0	Nicholas Warren
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	N/A		Nicholas Warren
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Nicholas Warren
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes		Nicholas Warren

Disposal of Property

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



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



Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Carried by Absolute Majority, October 2021.	Nicholas Warren
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Nicholas Warren
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	No	Auditors Report was not received in time for December meeting.	Cameron Watson
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	Auditors Report was not received in time for December meeting.	Cameron Watson
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Cameron Watson
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Nicholas Warren
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	No	Auditors Report was not received in time for December meeting. Lack of committee & council members due to Christmas period necessitates adoption in Feb 22	Cameron Watson



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted at Ordinary Council Meeting on 18 June 2020. Internal review required in 2022.	Nicholas Warren
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted Corporate Business Plan 2019/2020 - 2023-2024 at Ordinary Council Meeting on 20 June 2019.	Nicholas Warren
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Nicholas Warren

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes	Yes, adopted 18 February 2021, resolution 9/2021	Nicholas Warren
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes	CEO, Executive Manager Regulatory Services and Executive Manager Infrastructure recruitment undertaken in year under review.	Nicholas Warren
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes		Nicholas Warren
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	Yes		Nicholas Warren
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	CEO - Ordinary Meeting July 2021 EMRS - Ordinary Meeting August 2021 EMI - Ordinary Meeting September 2021	Nicholas Warren
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Nicholas Warren



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes	CEO appointed at Ordinary Council Meeting February 2021	Nicholas Warren
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	Yes		Nicholas Warren
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Nicholas Warren

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes	Adopted at Ordinary Meeting on 19 September 2019	Nicholas Warren
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes	Adopted at Ordinary Meeting on 19 September 2019	Nicholas Warren
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A		Nicholas Warren
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	Adopted at Ordinary Meeting on 17 September 2020	Nicholas Warren



No	Reference	Question	Response	Comments	Respondent
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Nicholas Warren
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Adopted at Ordinary Meeting on 17 September 2020	Nicholas Warren
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Nicholas Warren
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Nicholas Warren
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Nicholas Warren

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Nicholas Warren
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Nicholas Warren
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Nicholas Warren
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Nicholas Warren



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

No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Nicholas Warren
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Nicholas Warren
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Nicholas Warren
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Nicholas Warren
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Nicholas Warren
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Nicholas Warren
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes		Nicholas Warren
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Nicholas Warren
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes		Nicholas Warren
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	Yes		Nicholas Warren
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	Yes		Nicholas Warren



No	Reference	Question	Response	Comments	Respondent
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Nicholas Warren
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Yes		Nicholas Warren
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	Yes		Nicholas Warren
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Nicholas Warren
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes		Nicholas Warren
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes		Nicholas Warren
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes		Nicholas Warren

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

Signed Mayor/President, Yilgarn

Signed CEO, Yilgarn



SHIRE OF YILGARN

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2021**

LOCAL GOVERNMENT ACT 1995

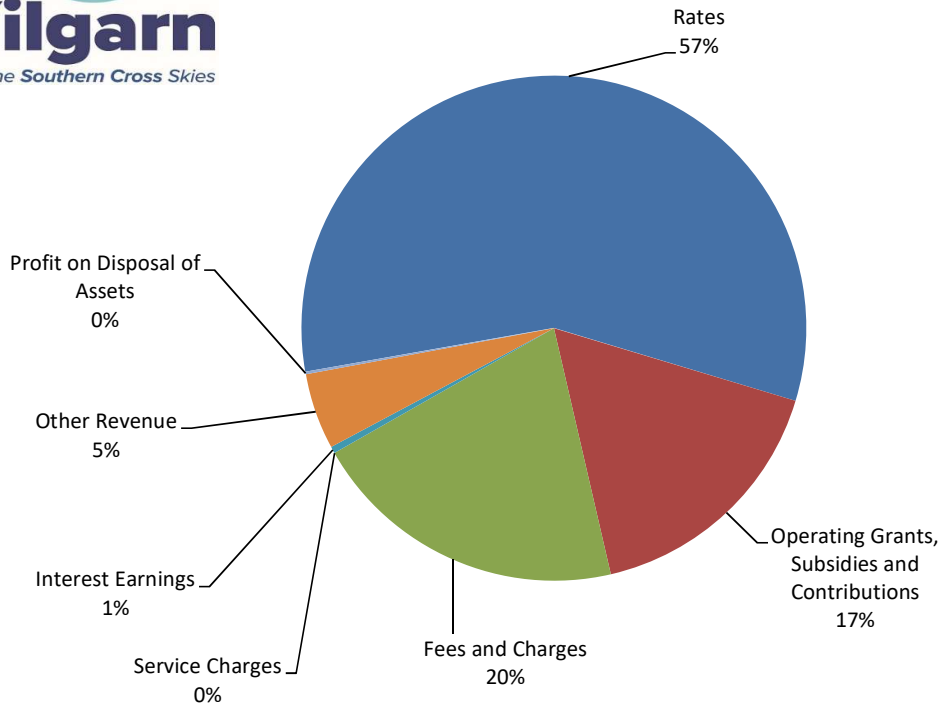
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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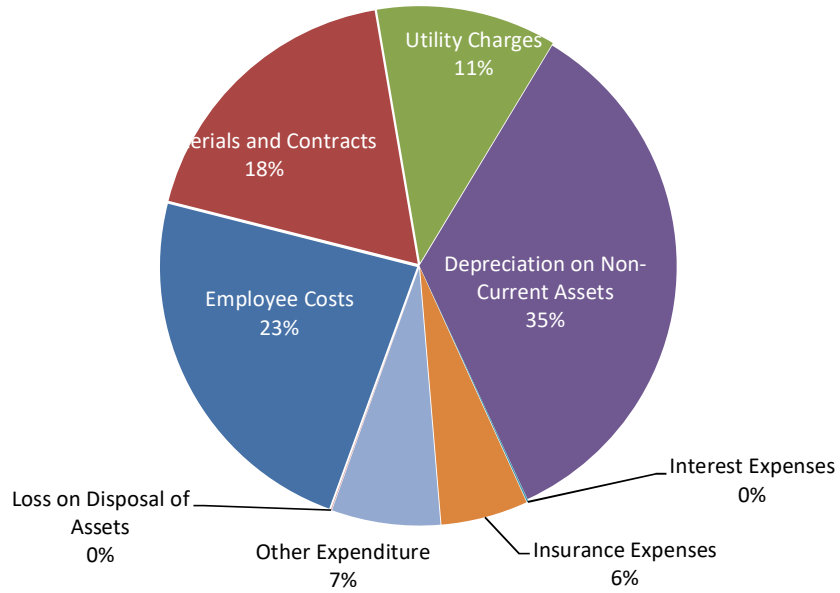
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**SHIRE OF YILGARN
Information Summary
For the Period Ended 31 December 2021
Operating Revenue**



Operating Expenditure

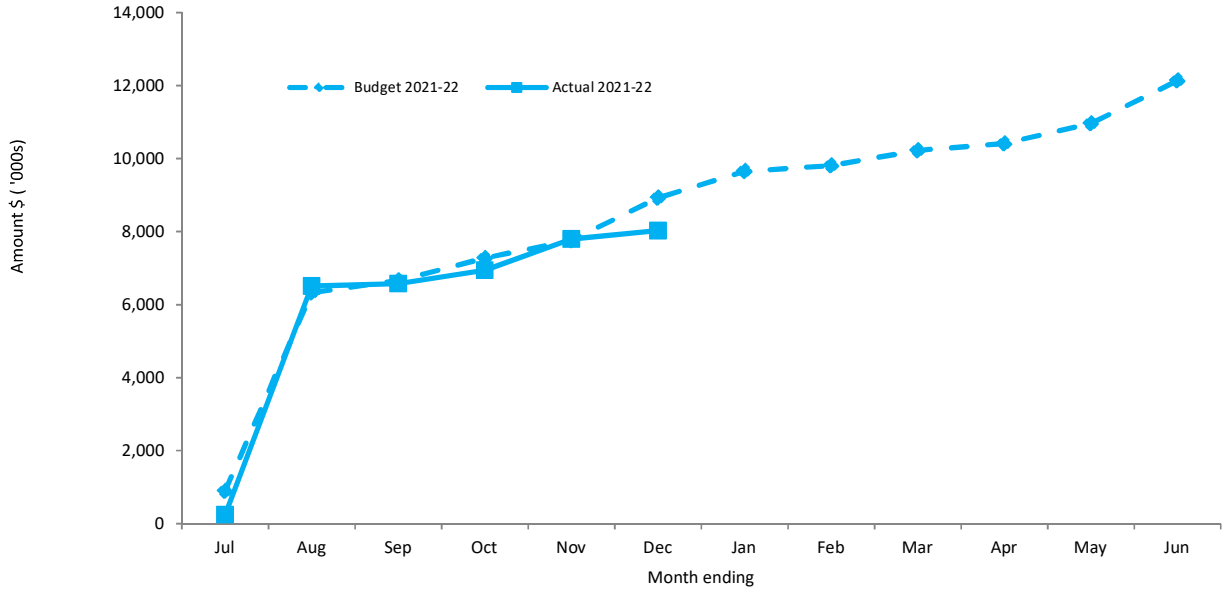




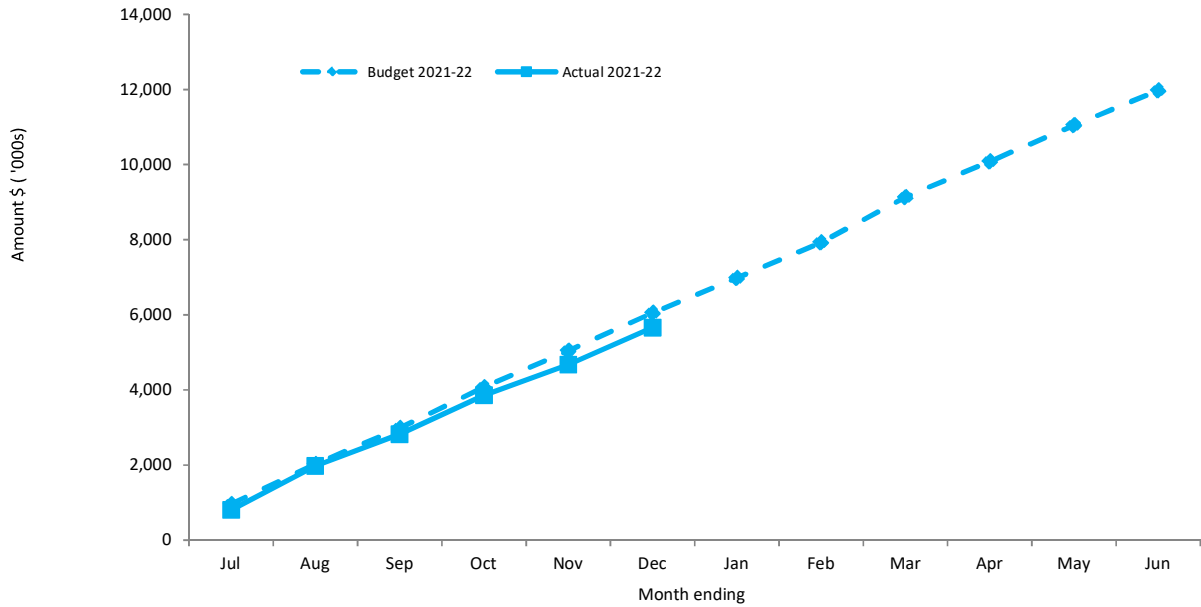
**SHIRE OF YILGARN
Information Summary
For the Period Ended 31 December 2021**

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

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



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

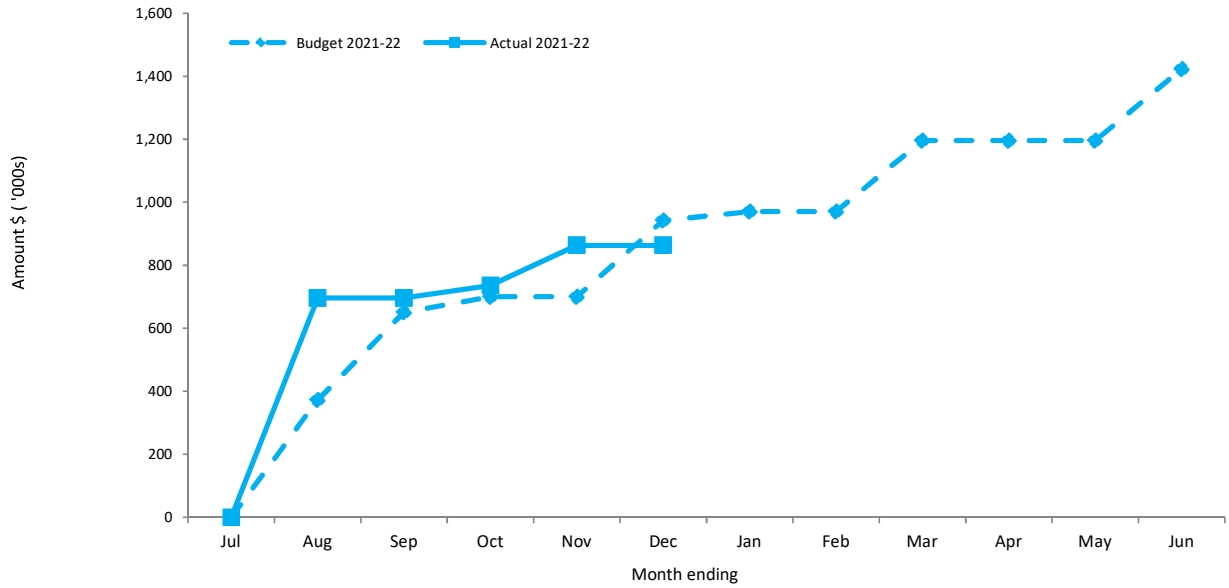




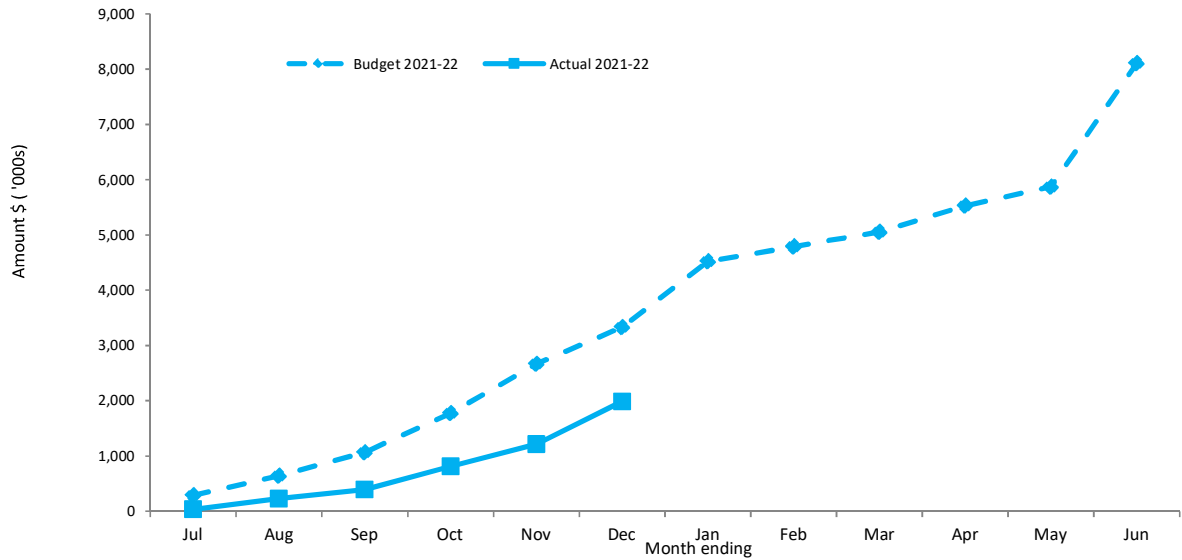
**SHIRE OF YILGARN
Information Summary
For the Period Ended 31 December 2021**

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

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



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



SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2021

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 4,139,858	\$ 4,139,858	\$ 4,485,594	\$ 345,736	8%	
Revenue from operating activities							
General Purpose Funding - Rates	9	4,070,680	4,070,680	4,119,962	49,282	1%	
General Purpose Funding		1,589,716	794,850	973,623	178,773	22%	▲
Law, Order and Public Safety		82,776	45,106	24,293	(20,813)	(46%)	
Health		1,500	750	296	(454)	(61%)	
Education and Welfare		176,489	91,250	118,712	27,462	30%	
Housing		75,920	37,938	36,440	(1,498)	(4%)	
Community Amenities		649,459	621,182	705,672	84,490	14%	▲
Recreation and Culture		24,816	11,140	20,013	8,873	80%	
Transport		703,250	346,984	331,260	(15,724)	(5%)	
Economic Services		994,770	584,878	753,749	168,871	29%	▲
Other Property and Services		168,260	92,087	122,401	30,314	33%	▲
		8,537,636	6,696,845	7,206,422			
Expenditure from operating activities							
Governance		(470,913)	(330,850)	(209,624)	(121,226)	(37%)	▼
General Purpose Funding		(325,351)	(139,258)	(110,102)	(29,156)	(21%)	
Law, Order and Public Safety		(358,153)	(199,968)	(174,556)	(25,412)	(13%)	
Health		(313,734)	(151,864)	(136,776)	(15,088)	(10%)	
Education and Welfare		(395,524)	(195,906)	(186,202)	(9,704)	(5%)	
Housing		(137,546)	(64,216)	(66,739)	2,523	4%	
Community Amenities		(1,196,649)	(485,870)	(456,230)	(29,640)	(6%)	
Recreation and Culture		(1,709,582)	(834,616)	(848,526)	13,910	2%	
Transport		(5,406,805)	(2,683,246)	(2,473,717)	(209,529)	(8%)	
Economic Services		(1,563,635)	(771,084)	(911,544)	140,460	18%	▲
Other Property and Services		(74,370)	(179,289)	(89,452)	(89,837)	(50%)	▼
		(11,952,262)	(6,036,167)	(5,663,467)			
Operating activities excluded from budget							
Add back Depreciation		3,822,408	1,909,056	1,951,273	42,217	2%	
(Profit)/Loss on Asset Disposal	8	(162,180)	75,092	(8,179)	(83,271)	(111%)	▼
Provisions and Accruals		-	-	-	-		
Revaluation losses		-	-	-	-		
Amount attributable to operating activities		245,602	2,644,826	3,486,049			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,599,775	2,228,546	821,697	(1,406,849)	(63%)	▼
Proceeds from Disposal of Assets	8	351,818	104,354	101,818	(2,536)	(2%)	
Land and Buildings	13	(340,827)	(203,571)	(92,268)	(111,303)	(55%)	▼
Infrastructure Assets - Roads	13	(3,226,022)	(2,147,077)	(1,803,113)	(343,964)	(16%)	▼
Infrastructure Assets - Other	13	(603,380)	(481,186)	(319,511)	(161,675)	(34%)	▼
Plant and Equipment	13	(1,498,200)	(924,950)	(118,561)	(806,389)	(87%)	▼
Furniture and Equipment	13	(29,500)	(17,248)	(13,591)	(3,657)	(21%)	
Amount attributable to investing activities		(1,746,336)	(1,441,132)	(1,423,528)			
Financing Activities							
Proceeds from New Debentures		-	-	-	-		
Transfer from Reserves	7	15,000	15,000	-	15,000	(100%)	
Repayment of Debentures	10	(47,752)	(47,752)	(47,752)	-	0%	
Transfer to Reserves	7	(2,884,563)	(18,480)	(10,027)	(8,453)	(46%)	
Amount attributable to financing activities		(2,917,315)	(51,232)	(57,779)			
Closing Funding Surplus(Deficit)	3	(278,191)	5,292,320	6,490,336			

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

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 December 2021

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	4,139,858	4,139,858	4,485,594	345,736	8%	
Revenue from operating activities							
Rates	9	4,070,680	4,070,680	4,119,962	49,282	1%	
Operating Grants, Subsidies and Contributions	11	1,994,276	1,081,532	1,199,500	117,968	11%	▲
Fees and Charges		1,708,492	1,160,907	1,462,675	301,768	26%	▲
Interest Earnings		74,875	37,434	32,050	(5,384)	(14%)	
Reimbursements		69,234	29,778	33,498	3,720	12%	
Other Revenue		608,092	304,528	347,445	42,917	14%	▲
Profit on Disposal of Assets	8	11,987	11,986	11,292	(695)	(6%)	
		8,537,636	6,696,845	7,206,421			
Expenditure from operating activities							
Employee Costs		(3,066,059)	(1,500,629)	(1,325,498)	(175,131)	(12%)	▼
Materials and Contracts		(2,881,074)	(1,331,454)	(1,039,836)	(291,618)	(22%)	▼
Utility Charges		(864,715)	(430,190)	(641,170)	210,980	49%	▲
Depreciation on Non-Current Assets		(3,822,408)	(1,909,056)	(1,951,273)	42,217	2%	
Interest Expenses		(10,589)	(5,294)	(5,854)	560	11%	
Insurance Expenses		(317,697)	(282,628)	(310,510)	27,882	10%	
Other Expenditure		(815,553)	(489,838)	(386,213)	(103,625)	(21%)	▼
Loss on Disposal of Assets	8	(174,167)	(87,078)	(3,112)	(83,966)	(96%)	▼
		(11,952,262)	(6,036,167)	(5,663,466)			
Operating activities excluded from budget							
Add back Depreciation		3,822,408	1,909,056	1,951,273	42,217	2%	
Adjust (Profit)/Loss on Asset Disposal	8	(162,180)	75,092	(8,179)	(83,271)	(111%)	▼
Adjust Provisions and Accruals		-	-	-	-		
Amount attributable to operating activities		245,602	2,644,826	3,486,050			
Investing activities							
Grants, Subsidies and Contributions	11	3,599,775	2,228,546	821,697	(1,406,849)	(63%)	▼
Proceeds from Disposal of Assets	8	351,818	104,354	101,818	(2,536)	(2%)	
Land Held for Resale		-	-	-	-		
Land and Buildings	13	(340,827)	(203,571)	(92,268)	(111,303)	(55%)	▼
Infrastructure Assets - Roads	13	(3,226,022)	(2,147,077)	(1,803,113)	(343,964)	(16%)	▼
Infrastructure Assets - Other	13	(603,380)	(481,186)	(319,511)	(161,675)	(34%)	▼
Plant and Equipment	13	(1,498,200)	(924,950)	(118,561)	(806,389)	(87%)	▼
Furniture and Equipment	13	(29,500)	(17,248)	(13,591)	(3,657)	(21%)	
Amount attributable to investing activities		(1,746,336)	(1,441,132)	(1,423,528)			
Financing Activities							
Proceeds from New Debentures		-	-	-	-		
Proceeds from Advances		-	-	-	-		
Self-Supporting Loan Principal		-	-	-	-		
Transfer from Reserves	7	15,000	15,000	-	(15,000)	(100%)	
Advances to Community Groups		-	-	-	-		
Repayment of Debentures	10	(47,752)	(47,752)	(47,752)	-	0%	
Transfer to Reserves	7	(2,884,563)	(18,480)	(10,027)	8,453	46%	
Amount attributable to financing activities		(2,917,315)	(51,232)	(57,779)			
Closing Funding Surplus (Deficit)	3	(278,191)	5,292,320	6,490,336			

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

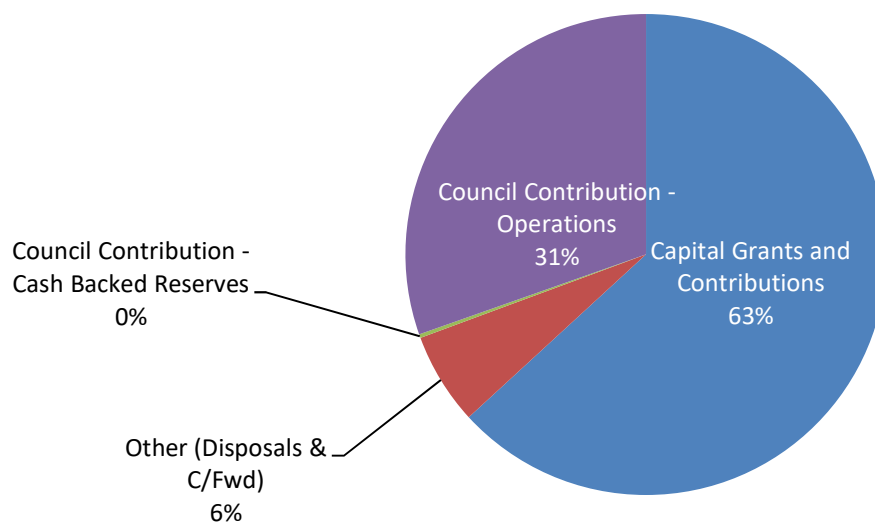
This statement is to be read in conjunction with the accompanying Financial Statements and notes.



SHIRE OF YILGARN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 2021

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Original YTD Budget (d)	Original Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	92,268	-	203,571	340,827	92,268	111,303
Infrastructure Assets - Roads	13	1,803,113	-	2,147,077	3,226,022	1,803,113	343,964
Infrastructure Assets - Footpaths	13	52,229	-	30,210	60,453	52,229	(22,019)
Infrastructure Assets - Refuse	13	-	-	2,500	7,500	-	2,500
Infrastructure Assets - Sewerage	13	4,000	-	13,998	28,000	4,000	9,998
Infrastructure Assets - Drainage	13	-	-	7,194	14,427	-	7,194
Infrastructure Assets - Parks & Ovals	13	150,095	-	308,284	374,000	150,095	158,189
Infrastructure Assets - Other	13	113,187	-	119,000	119,000	113,187	5,813
Plant and Equipment	13	118,561	-	924,950	1,498,200	118,561	806,389
Furniture and Equipment	13	13,591	-	17,248	29,500	13,591	3,657
Capital Expenditure Totals		2,347,043	-	3,774,032	5,697,929	2,347,043	1,426,989
Capital acquisitions funded by:							
Capital Grants and Contributions				2,228,546	3,599,775	821,697	
Other (Disposals & C/Fwd)				104,354	351,818	101,818	
Council Contribution - Cash Backed Reserves				15,000	15,000	-	
Council Contribution - Operations				1,426,132	1,731,336	1,423,528	
Capital Funding Total				3,774,032	5,697,929	2,347,043	

Budgeted Capital Acquisitions Funding





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	30 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	15 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	12 years
Sewerage piping	50 years
Water supply piping & drainage systems	50 years
Airfields and runways	30 years
Refuse disposal sites	not depreciated

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

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.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

Borrowing Costs

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

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

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.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

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



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

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.

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:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

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:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

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, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 1: Significant Accounting Policies

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 overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 2: Explanation of Material Variances

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

The material variance adopted by Council for the 2021/22 Year is \$30,000 or 10% whichever is the greater.

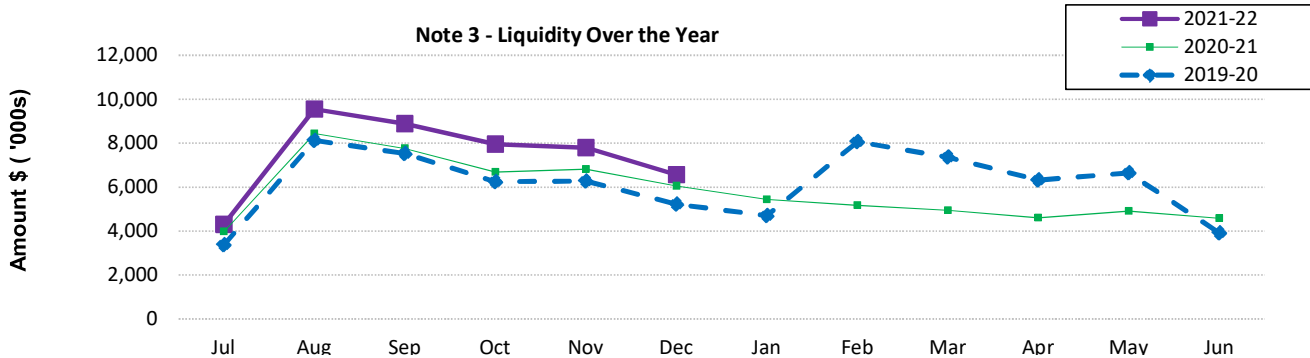
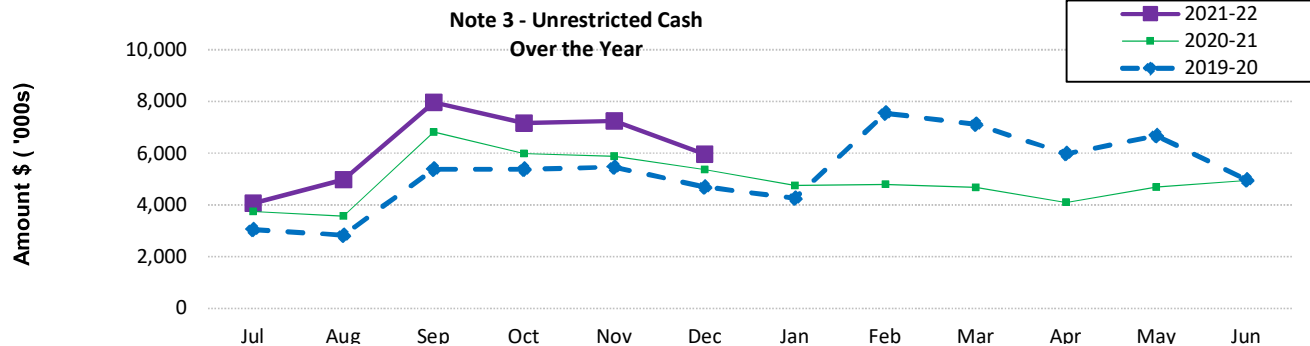
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Other	178,773	22%	▲	Timing	Higher than budgeted Federal Assistance grants
Community Amenities	84,490	14%	▲	Permanent	Higher than budgeted commercial waste disposal fees.
Economic Services	168,871	29%	▲	Timing	Higher than budgeted caravan park and standpipe income.
Other Property and Services	30,314	33%	▲	Permanent	Program-wide excess income over budget.
Operating Expense					
Governance	(121,226)	(37%)	▼	Timing	Program-wide expenditure unders, including no eventuating election expenses.
Economic Services	140,460	18%	▲	Timing	Prodominantly due to significant increase in budgeted water costs for standpipes, due to changes in Water Corp rates
Other Property and Services	(89,837)	(50%)	▼	Timing	Schedule-wide expenditure unders, including lower than anticipated plant and staff housing maintenance.
Capital Revenues					
Grants, Subsidies and Contributions	(1,406,849)	(63%)	▼	Timing	Delay in receipt of Regional Road Group grants due to audit delays
Profit/loss on asset disposal	(83,271)	(111%)	▼	Timing	Delay in assets ordered has delayed realisation of profit/loss on disposal
Capital Expenses					
Land and Buildings	(111,303)	(55%)	▼	Timing	Delays on capital works to housing.
Infrastructure - Roads	(343,964)	(16%)	▼	Timing	Delayed receipt of invoices.
Infrastructure - Other	(161,675)	(34%)	▼	Permanent	On budget; costs for SX skate park were instead accrued as at 30 June 2021 in the preparation of the 2021 annual financial statements.
Plant and Equipment	(806,389)	(87%)	▼	Timing	Street sweeper removed in mid-year review. Grader, loader and new Hilux have been ordered.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Positive=Surplus (Negative=Deficit)

Note 3: Net Current Funding Position

	Note	Last Years Closing 30 Jun 2021	This Time Last Year 31 Dec 2020	Current 31 Dec 2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	4,953,984	5,370,145	5,964,902
Cash Restricted	4	5,678,524	4,555,400	5,688,550
Receivables - Rates	6	680,431	2,391,938	974,455
Receivables - Trade	6	134,206	95,091	95,090
Receivable - Other		47,035	-	234
GST receivable		95,988	2,459.00	93,309
Inventories		21,516	21,185	49,750
		11,611,683	12,431,300	12,866,290
Less: Current Liabilities				
Payables		(816,622)	(20,355)	(113,500)
Provisions		(495,945)	(267,089)	(495,945)
Borrowings		(95,494)	-	(47,883)
Right of Use Assets		(14,210)	(14,218)	(8,206)
Contract Liabilities		(321,233)	(32,820)	(261,821)
		(1,743,503)	(334,482)	(927,356)
Less: Cash-Backed Reserves	7	(5,678,524)	(4,555,400)	(5,688,550)
Add back Leave Reserve		295,938	295,387	296,462
Net Current Funding Position		4,485,594	7,836,805	6,546,846





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Muni Funds - Bank Working Acc	123,649			123,649	Westpac	0.00%	At Call
Muni Funds - Bank Investment Acc	1,094,788			1,094,788	Westpac	0.01%	At Call
Trust Fund Bank			81,947	81,947	Westpac	0.00%	At Call
Cash On Hand	1,350			1,350			
(b) Term Deposits							
Muni Funds - Notice Saver (31 Days)	4,745,115			4,745,115	Westpac	0.25%	31 Days from Call
Reserve Funds - Notice Saver (90 Days)		5,688,550		5,688,550	Westpac	0.35%	90 Days from Call
Total	5,964,902	5,688,550	81,947	11,735,399			



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Original Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption							
	Resurfacing of Southern Cross netball courts		Capital Expenses		-	29,500	-	
	Remedial works to community cropping paddock fencing		Capital Expenses		-	20,000	-	
	New server and desktop computers for Southern Cross medical centre		Capital Expenses		-	27,700	-	
	Transfer from capital reserves (Health Services)		Capital Revenue		27,700	-	-	
	Changes Due to Timing							
	Nil							



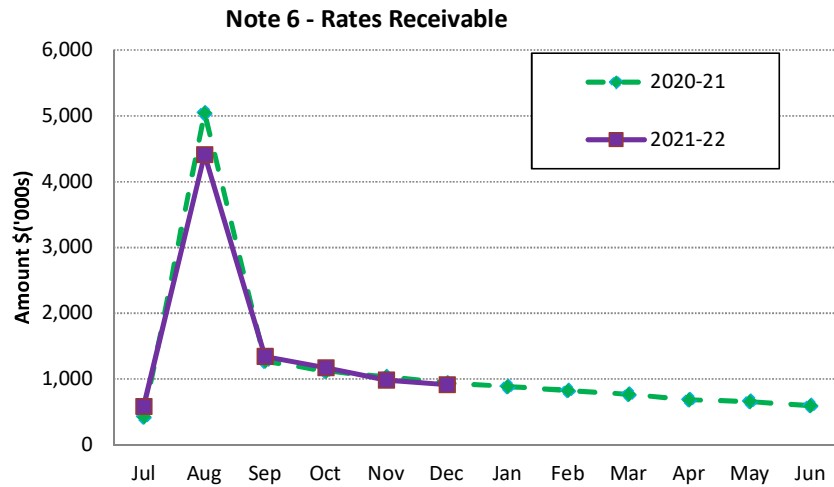
SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 6: Receivables

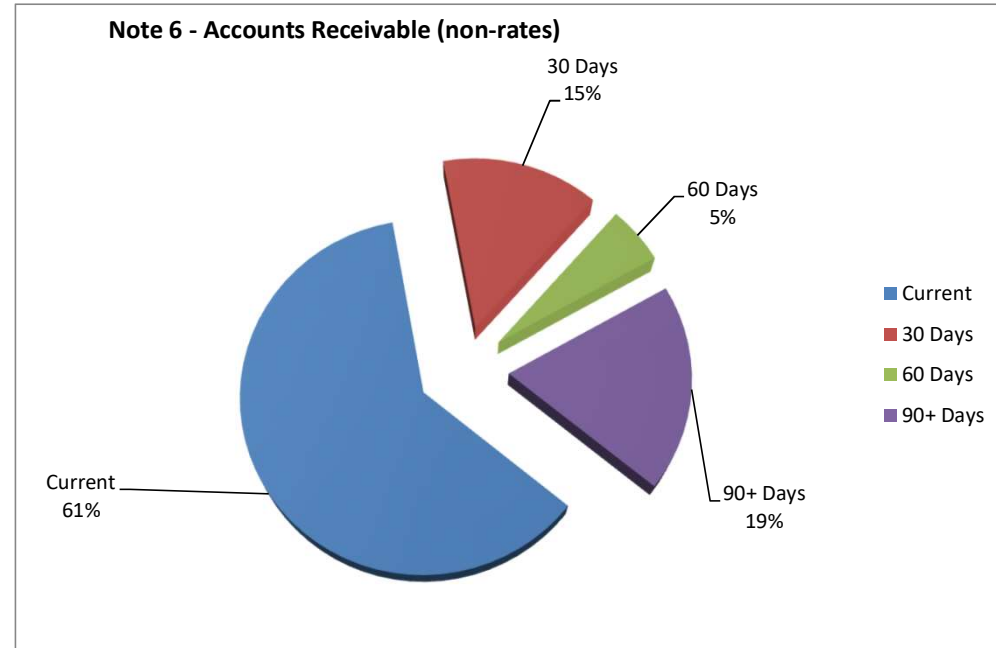
Receivables - Rates Receivable	31 Dec 2021	30 June 2021
	\$	\$
Opening Arrears Previous Years	544,449	495,976
Add: Levied this year	4,112,117	3,970,906
	4,656,566	4,466,882
Less: Collections to date	(3,789,570)	(3,922,433)
Equals Current Outstanding	866,996	544,449
Net Rates Collectable	866,996	544,449
% Collected	81.38%	87.81%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	66,959	15,707	5,843	20,730	109,239
Provision for impairment					(14,149)
					95,090
Balance per Trial Balance					
Sundry Debtors					95,090
Receivables - Other					93,309
Total Receivables General Outstanding					188,399

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 7: Cash Backed Reserve

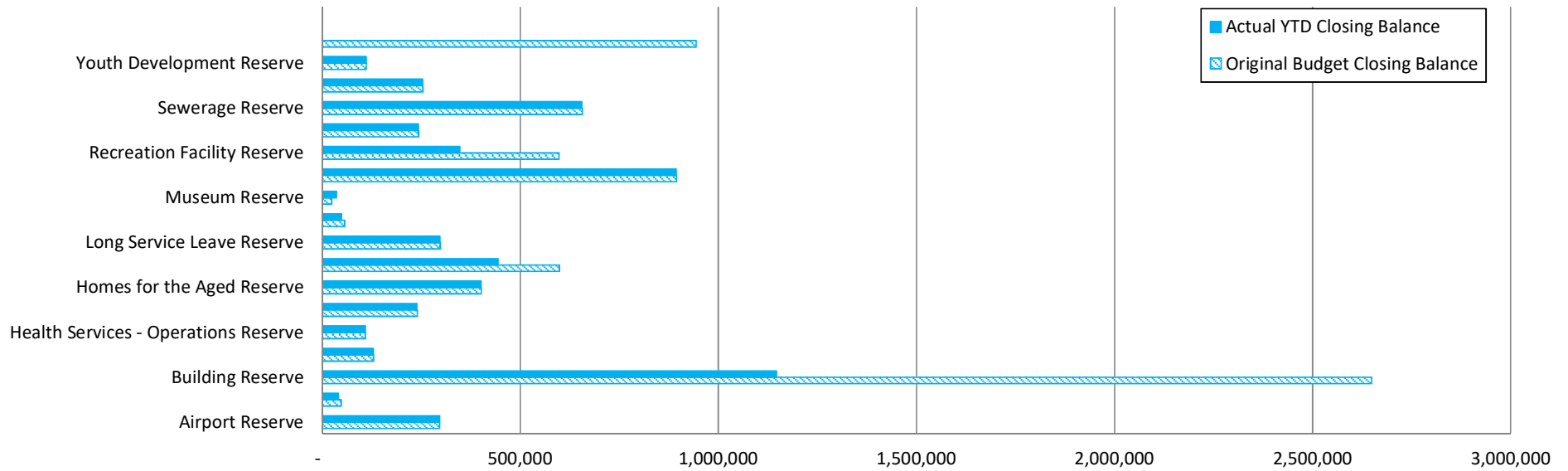
Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Airport Reserve	295,244	-	523	1,033	-	-	-	296,277	295,767
Yilgarn Bowls & Tennis Club Sinking Fund Reserve	40,575	-	72	6,808	-	-	-	47,383	40,646
Building Reserve	1,144,951	-	2,028	1,504,007	-	-	-	2,648,958	1,146,979
Community Bus Reserve	128,567	-	228	450	-	-	-	129,017	128,795
Health Services - Operations Reserve	108,571	-	159	380	-	-	-	108,951	108,730
Health Services - Capital Reserve	238,970	-	423	836	-	-	-	239,806	239,394
Homes for the Aged Reserve	400,304	-	709	1,401	-	-	-	401,705	401,013
HVRIC Reserve	443,296	-	785	155,551	-	-	-	598,847	444,081
Long Service Leave Reserve	295,938	-	524	1,036	-	-	-	296,974	296,462
Mt Hampton/Dulyalbin Water Supply Reserve	48,843	-	87	7,671	-	-	-	56,514	48,929
Museum Reserve	35,431	-	63	3,124	-	(15,000)	-	23,555	35,494
Plant Replacement Reserve	891,301	-	1,579	3,120	-	-	-	894,421	892,880
Recreation Facility Reserve	346,483	-	614	251,213	-	-	-	597,696	347,097
Refuse Disposal Site Reserve	241,958	-	429	847	-	-	-	242,805	242,386
Sewerage Reserve	654,121	-	1,159	2,290	-	-	-	656,411	655,280
Tourism Reserve	252,883	-	448	885	-	-	-	253,768	253,331
Youth Development Reserve	111,089	-	197	389	-	-	-	111,478	111,286
Unspent Grants Reserve	-	-	-	943,522	-	-	-	943,522	-
	5,678,524	-	10,027	2,884,563	-	(15,000)	-	8,548,087	5,688,550



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 7: Cash Backed Reserve - Continued

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





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Original Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
	#14 Other property and services								
	2038 - Toyota Prado (YL1)	50,527	61,818	11,292	-	61,818	61,818	-	-
	2047 - Toyota Kluger (YL50)	43,113	40,000	-	(3,113)	42,536	40,000	-	(2,536)
		93,640	101,818	11,292	(3,113)	525,985	351,818	-	(174,167)

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 9: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Original Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Non - Rateable	-	124	293,644	-	-	-	-	-	-	-	-
GRV - Residential/Industrial	11.28940	389	3,399,109	387,035	-	-	387,035	383,739	-	-	383,739
GRV - Commercial	7.94690	34	981,205	77,975	-	-	77,975	77,975	-	-	77,975
GRV - Minesite	15.89380	4	529,565	84,168	-	-	84,168	84,168	-	-	84,168
GRV - Single Persons Quarters	15.89380	10	816,219	129,728	-	-	129,728	129,729	-	-	129,729
UV - Rural	1.76630	353	103,935,117	1,880,750	-	-	1,880,750	1,835,806	-	-	1,835,806
UV - Mining Tenement	17.47930	340	8,648,469	1,515,150	-	-	1,515,150	1,511,692	-	-	1,511,692
Sub-Totals		1,254	118,603,328	4,074,806	-	-	4,074,806	4,023,109	-	-	4,023,109
Minimum Payment	\$										
GRV - Residential/Industrial	500.00000	116	152,317	58,000	-	-	58,000	58,000	-	-	58,000
GRV - Commercial	400.00000	7	20,061	2,800	-	-	2,800	2,800	-	-	2,800
GRV - Minesite	400.00000	3	2,408	1,200	-	-	1,200	1,200	-	-	1,200
GRV - Single Persons Quarters	400.00000	2	1,075	800	-	-	800	800	-	-	800
UV - Rural	400.00000	40	282,645	16,000	-	-	16,000	16,000	-	-	16,000
UV - Mining Tenement	400.00000	233	259,902	90,000	-	-	90,000	93,200	-	-	93,200
Sub-Totals		401	718,408	168,800	-	-	168,800	172,000	-	-	172,000
		1,655	119,321,736	4,243,606	-	-	4,243,606	4,195,109	-	-	4,195,109
Concession							(167,360)				(160,000)
Amount from General Rates							4,076,246				4,035,109
Ex-Gratia Rates							35,871				33,104
							4,112,117				4,068,213



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	Actual		Original Budget	
	Principal	Interest	Principal	Interest
	\$	\$	\$	\$
Recreation and Culture				
Loan 98 - Yilgarn Aquatic Centre	47,611	5,443	47,752	5,294
	47,611	5,443	47,752	5,294

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021

Note 11: Grants and Contributions

			Opening Balance (a)	Original Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)
			\$	\$	\$					\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGCC	Operating	-	810,013.00	-	405,006.00	810,013.00	-	810,013.00	565,829.00	(565,829.00)	-
Grants Commission - Roads	WALGCC	Operating	-	671,828.00	-	335,914.00	671,828.00	-	671,828.00	366,800.00	(366,800.00)	-
Local Roads & Community Infrastructure	Fed. Dept. Infra	Non-operating	130,300.00	-	1,512,847.00	756,424.00	1,512,847.00	-	1,512,847.00	(41,270.00)	(89,030.00)	-
Law, Order and Public Safety												
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	-	64,176.00	-	32,088.00	64,176.00	-	64,176.00	17,889.00	(17,889.00)	-
Education & Welfare												
DRD Grant - Community Resource Centre Operations	Regional Development	Operating	-	103,959.00	-	51,978.00	103,959.00	-	103,959.00	78,983.00	(78,983.00)	-
Centrelink Commissions	Centrelink	Operating	-	5,750.00	-	5,750.00	5,750.00	-	5,750.00	-	-	-
CRC Professional Development & Training		Operating	-	2,500.00	-	2,500.00	2,500.00	-	2,500.00	-	-	-
Senior Citizens Centre	Council on the Aged	Operating	-	800.00	-	800.00	800.00	-	800.00	-	-	-
Community Amenities												
Grants - Various Community Development Programs	Various	Operating	-	1,000.00	-	498.00	1,000.00	-	1,000.00	-	-	-
Transport												
Main Roads Direct	Main Roads WA	Non-operating	-	-	372,140.00	372,140.00	372,140.00	-	372,140.00	372,140.00	(372,140.00)	-
Heavy Vehicle Road Improvement Contributions	Various	Operating	-	154,000.00	-	76,998.00	154,000.00	-	154,000.00	-	-	-
Roads To Recovery	Roads to Recovery	Non-operating	220,000.00	-	906,164.00	453,082.00	906,164.00	-	906,164.00	-	(220,000.00)	-
Regional Road Groups	Regional Road Group	Non-operating	-	-	808,624.00	646,900.00	808,624.00	-	808,624.00	490,827.00	(490,827.00)	-
Street Light Operations	Main Roads WA	Operating	-	10,250.00	-	-	10,250.00	-	10,250.00	-	-	-
Economic Services												
Skeleton Weed LAG Program	State Skeleton Weed Committee	Operating	-	170,000.00	-	170,000.00	170,000.00	-	170,000.00	170,000.00	(73,320.00)	96,680.00
TOTALS			350,300.00	1,994,276.00	3,599,775.00	3,310,078.00	5,594,051.00	-	5,594,051.00	2,021,198.00	(2,274,818.00)	96,680.00
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		-	1,994,276.00	-	1,081,532.00	1,994,276.00	-	1,994,276.00	1,199,501.00	(1,102,821.00)	96,680.00
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		-	-	-	-	-	-	-	-	-	-
Non-operating	Non-operating Grants, Subsidies and Contributions		350,300.00	-	3,599,775.00	2,228,546.00	3,599,775.00	-	3,599,775.00	821,697.00	(1,171,997.00)	-
TOTALS			350,300.00	1,994,276.00	3,599,775.00	3,310,078.00	5,594,051.00	-	5,594,051.00	2,021,198.00	(2,274,818.00)	96,680.00



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2021


Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 31 Dec 2021
	\$	\$	\$	\$
Police Licensing	(44)	44	-	-
Builders Levy	28,143	678	(12,482)	16,339
Transwa Bookings	3,575	3,624	(6,784)	415
Council Nomination Deposit	-	240	(240)	-
Staff Personal Dedns	45,770	16,998	(32,460)	30,308
Housing Tenancy Bonds	7,280	-	(2,100)	5,180
Hall Hire Bonds And Deposits	1,115	-	(250)	865
Security Key System - Key Bonds	1,830	-	(300)	1,530
Clubs & Groups	219	5,017	-	5,236
Third Party Contributions	6,338	-	(508)	5,830
Rates Overpaid	17,711	6,750	(8,216)	16,245
Retention Monies	153,034	-	(153,034)	-
Medical Services Provision	-	-	-	-
YBTC Sinking Fund	6,667	-	(6,667)	-
	271,638	33,351	(223,041)	81,948







SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
Note 13: Capital Acquisitions
For the Period Ended 31 December 2021

Job / Account	YTD Actual			Original Budget		
	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
	\$	\$	\$	\$	\$	\$




 Level of budgeted pending indicator, please see table at the end of this note for further detail.

Land & Buildings

Education & Welfare



 Homes For The Aged - Units 1 & 2 - Capital Works	J08401	-	-	-	(3,973)	(3,968)	3,968
 Homes For The Aged - Units 3 & 4 - Capital Works	J08402	-	-	-	(3,973)	(3,968)	3,968
 Homes For The Aged - Units 5 & 6 - Capital Works	J08403	-	-	-	(3,973)	(3,968)	3,968
 Homes For The Aged - Units 7 & 8 - Capital Works	J08404	-	-	-	(8,973)	(8,968)	8,968
 Homes For The Aged - Units 9 & 10 - Capital Works	J08405	-	-	-	(14,752)	(14,744)	14,744
 Homes For The Aged - Units 11 & 12 - Capital Works	J08406	-	-	-	(11,156)	(11,148)	11,148
Education & Welfare Total		-	-	-	(46,800)	(46,764)	46,764

Housing

 Rented housing - 6 Libra Place	J09752	(17,240)	-	(17,240)	(15,868)	(2,264)	(14,976)
 Rented housing - 103 Altair Street	J09753	(11,927)	-	(11,927)	(7,000)	(1,000)	(10,927)
 Rented housing - 3 Libra Place	J09754	(10,152)	-	(10,152)	-	-	(10,152)

Recreation And Culture






Public Halls and Civic Centres

 Southern Cross Community Centre, Capital Works	E11151	(65,929)	0	(65,929)	-	-	(65,929)
 Bodallin Hall, Capital Works	J11154	-	-	-	(8,000)	(8,000)	8,000

Swimming Areas and Beaches

 Southern Cross Swimming Pool, Capital Works	E11250	-	-	-	(30,000)	(30,000)	30,000
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Other Recreation & Sport

 LRCI Rnd 2 - Southern Cross Recreation Complex, Audio/Visual System	J11335	-	-	-	(3,500)	(3,500)	3,500
 LRCI Rnd 2 - Southern Cross Recreation Complex, Reverse Cycle Air conditioner	J11340	-	-	-	(4,000)	(4,000)	4,000
 LRCI Rnd 2 - Southern Cross Sporting Complex, Capital Works	SPRT10	-	-	-	(36,821)	(10,516)	10,516
 Southern Cross Golf Club, Capital Works	E11359	-	-	-	(34,500)	(34,500)	34,500
 LRCI Rnd 2 - Southern Cross netball / Basketball court surfaces	E11347	(356)	-	(356)	(27,500)	(27,500)	27,144

Heritage

 Yilgarn History Museum, Capital Works	J11502	(306)	-	(306)	(15,000)	(4,284)	3,978
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Recreation And Culture Total		(88,670)	-	(88,670)	(166,321)	(123,300)	34,630
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SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 December 2021

	Job / Account	YTD Actual			Original Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Transport							
Depot, Capital Works	J14602	(2,128)	-	(2,128)	(50,000)	(7,143)	5,015
Depot (Yard Surfaces), Capital Works	J14604	-	-	-	(18,885)	(9,426)	9,426
Transport Total		(2,128)	-	(2,128)	(68,885)	(16,569)	14,441
Economic Services							
Caravan Park, Capital Works	J13203	(1,470)	-	(1,470)	(26,821)	(8,938)	7,468
Economic Services Total		(1,470)	-	(1,470)	(26,821)	(8,938)	7,468
Other Property & Services							
Public - Administration							
Administration Centre, Capital Works	J14601	-	-	-	(32,000)	(8,000)	8,000
Public - Administration Total		-	-	-	(32,000)	(8,000)	8,000
Land & Building Total		(92,268)	-	(92,268)	(340,827)	(203,571)	111,303



SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 December 2021

	Job / Account	YTD Actual			Original Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Furniture & Office Equip.								
Health								
	Medical Practice, Furniture and Equipment	E07453	(21,035)	-	(21,035)	(27,700)	(27,700)	6,665
	Health Total		(21,035)	-	(21,035)	(27,700)	(27,700)	6,665
Community Amenities								
	Cemetery, Furniture & Equipment	E10653	(5,851)	-	(5,851)	(7,000)	(7,000)	1,149
	Community Amenities Total		(5,851)	-	(5,851)	(7,000)	(7,000)	1,149
Transport								
	Depot, Furniture & Equipment	E12352	-	-	-	(20,500)	(10,248)	10,248
	Transport Total		-	-	-	(20,500)	(10,248)	10,248
Economic Services								
	Caravan Park, Furniture & Equipment	J13206	(7,740)	-	(7,740)	-	-	(7,740)
	Skeleton Weed, Furniture & Equipment	E13751	-	-	-	(2,000)	-	-
			(7,740)	-	(7,740)	(2,000)	-	(7,740)
	Furniture & Office Equip Total		(13,591)	-	(13,591)	(29,500)	(17,248)	3,657



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
Note 13: Capital Acquisitions
For the Period Ended 31 December 2021

	Job / Account	YTD Actual			Original Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles								
Community Amenities								
	LRCI Rnd 2 - Southern Cross Recreation Centre, Trailer Mounted Backup Generator	E10755	-	-	-	(9,500)	-	-
	Community Amenities Total		-	-	-	(9,500)	-	-
Recreation And Culture								
	LRCI Rnd 2 - Southern Cross Recreation Centre, Trailer Mounted Backup Generator	J11336	-	-	-	(3,000)	(3,000)	3,000
	Recreation And Culture Total		-	-	-	(3,000)	(3,000)	3,000
Transport								
	Side Tipper Trailers (x2) (Replace Asset 1865, YL 7059)	E12350	-	-	-	(200,000)	(200,000)	200,000
	Street sweeper	E12350	-	-	-	(350,000)	(178,870)	178,870
	John Deer 670 Grader	E12350	-	-	-	(386,500)	(197,524)	197,524
	Cat 950H Loader	E12350	-	-	-	(359,500)	(183,725)	183,725
	Toyota Hilux SR5	E12350	-	-	-	(57,000)	(29,130)	29,130
	Transport Total		-	-	-	(1,353,000)	(789,250)	200,000
Economic Services								
	LRCI Rnd 2 - Southern Cross Caravan Park, New Backup Generator	J13205	(9,297)	-	(9,297)	(17,500)	(17,500)	8,203
	Economic Services Total		(9,297)	-	(9,297)	(17,500)	(17,500)	8,203
Other Property & Services								
	Toyota Kluger GXL AWD 3.5L (replace asset 2047) - YL 50	E14656	(49,727)	-	(49,727)	(53,200)	(53,200)	3,473
	Toyota Prado (replace asset 2038) YL 1	E14656	(59,536)	-	(59,536)	(62,000)	(62,000)	2,464
	Other Property & Services Total		(109,264)	-	(109,264)	(115,200)	(115,200)	5,936
	Plant , Equip. & Vehicles Total		(118,561)	-	(118,561)	(1,498,200)	(924,950)	217,139










SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
Note 13: Capital Acquisitions
For the Period Ended 31 December 2021

	Job / Account	YTD Actual			Original Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Infrastructure - Roads (Non Town)							
R2030 - Koolyanobbing Rd SLK 14.0 - 17.0, Construct To 7M Seal	RRG18	(433,281)	-	(433,281)	(627,651)	(627,649)	194,368
R2030 - Koolyanobbing Rd SLK 11.0 - 14.0, 10mm Bitumen Reseal	RRG19	(94,038)	-	(94,038)	(104,729)	(104,727)	10,689
R2030 - Moorine South Rd SLK 25.5 - 41.0, 10mm Bitumen Reseal	RRG20	(472,833)	-	(472,833)	(480,555)	(480,553)	7,720
R2R22 - Cramphorne Rd SLK 8.5 - 10.0 , Construct To 7M Seal	R2R22	(120,043)	-	(120,043)	(220,225)	(220,222)	100,179
R2R27 - Bodallin North Rd SLK 0.0 - 11.0, 10mm Bitumen Reseal	R2R27	(302,925)	-	(302,925)	(328,576)	(328,576)	25,651
R2R28 - Bodallin South Rd SLK 7.7 - 9.2, Construct To 7M Seal	R2R28	(820)	-	(820)	(388,463)	-	(820)
R2R29 - Bodallin South Rd SLK 6.5 - 7.7, 10mm Bitumen Reseal	R2R29	(20,660)	-	(20,660)	(42,157)	(42,156)	21,496
R2R30 - Southern Cross South Rd SLK 19.6 - 21.1, Formation & Gravel Overlay	R2R30	(67,875)	-	(67,875)	(71,812)	-	(67,875)
R2R31 - Gatley Rd SLK 0.0 - 2.0 - Formation & Gravel Overlay	R2R31	(85,515)	-	(85,515)	(96,766)	(96,765)	11,250
RRU12 - Kent Rd SLK 18.3 - 20.3 - Formation & Gravel Overlay	RRU12	(220)	-	(220)	(92,784)	-	(220)
RRU17 - Nulla Nulla South Rd SLK 30.0 - 32.5 - Formation & Gravel Overlay	RRU17	(220)	-	(220)	(98,401)	-	(220)
RRU22 - Beaton Rd (Bullfinch Rd To Three Boys Rd), Construct To 7M Seal	RRU22	(21,408)	-	(21,408)	(19,330)	(19,330)	(2,078)
RRU23 - Moorine South Rd - Sliplane - Moorine South & Bennett Rds (20/21)	RRU23	(222)	-	(222)	-	-	(222)
RRU24 - Moorine Rocks Rd SLK 0.0 - 2.0, Formation & Gravel Overlay	RRU24	(220)	-	(220)	(82,268)	-	(220)
RRU25 - Emu Fence Rd SLK 139.5 - 141.5, Formation & Gravel Overlay	RRU25	(11,720)	-	(11,720)	(84,756)	-	(11,720)
RRU26 - Koolyanobbing Rd SLK 34.6 - 36.6, 10Mm Bitumen Reseal	RRU26	(1,924)	-	(1,924)	(56,406)	-	(1,924)
RRU27 - Brennand Rd SLK 11.5 - 13.5 - Formation & Gravel Overlay	RRU27	(15,157)	-	(15,157)	(106,360)	-	(15,157)
RRU28 - Southern Cross South Rd SLK 0.0 - 2.6, 10Mm Bitumen Reseal	RRU28	(76,541)	-	(76,541)	(97,684)	-	(76,541)
Infrastructure - Roads (Non Town) Total		(1,725,622)	-	(1,725,622)	(2,998,923)	(1,919,978)	194,356
Infrastructure - Roads (Non Town) Total		(1,725,622)	-	(1,725,622)	(2,998,923)	(1,919,978)	194,356



SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 December 2021

	Job / Account	YTD Actual			Original Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Infrastructure - Roads (Town)								
	Acheneer St (Antares St to Sirius St), Bitumen Reseal	TRU05	(243)	-	(243)	(49,772)	(49,772)	49,529
	Beaton Rd (Southern Cross Rd To Three Boys Rd), Bitumen Reseal	TRU09	(26,218)	-	(26,218)	(42,450)	(42,450)	16,232
	Arcturus St SLK 0.0 - 1.2, Bitumen Reseal	TRU10	(35,691)	-	(35,691)	(52,412)	(52,412)	16,721
	Pegasi St & Arcturus St Car Parks, Bitumen Reseal	TRU11	(15,339)	-	(15,339)	(14,924)	(14,924)	(415)
	Sirius St & Truck Parking Bay, Bitumen Reseal	TRU12	-	-	-	(67,541)	(67,541)	67,541
	Infrastructure - Roads (Town) Total		(77,491)	-	(77,491)	(227,099)	(227,099)	149,608
	Infrastructure - Roads (Town) Total		(77,491)	-	(77,491)	(227,099)	(227,099)	149,608
	Infrastructure - Road Total		(1,803,113)	-	(1,803,113)	(3,226,022)	(2,147,077)	343,964
Infrastructure - Footpaths								
	Transport							
	LRCI Rnd 2 - Spica St (Centaur St to Phoenix St), Concrete Footpath	J12104	(52,229)	-	(52,229)	(60,453)	(30,210)	(22,019)
	Infrastructure - Footpaths Total		(52,229)	-	(52,229)	(60,453)	(30,210)	(22,019)
	Infrastructure - Footpaths Total		(52,229)	-	(52,229)	(60,453)	(30,210)	(22,019)
Infrastructure - Refuse								
	Community Amenities							
	Southern Cross, Refuse Disposal Site Improvements	J10107	-	-	-	(7,500)	(2,500)	2,500
	Infrastructure - Refuse Total		-	-	-	(7,500)	(2,500)	2,500
	Infrastructure - Refuse Total		-	-	-	(7,500)	(2,500)	2,500



SHIRE OF YILGARN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

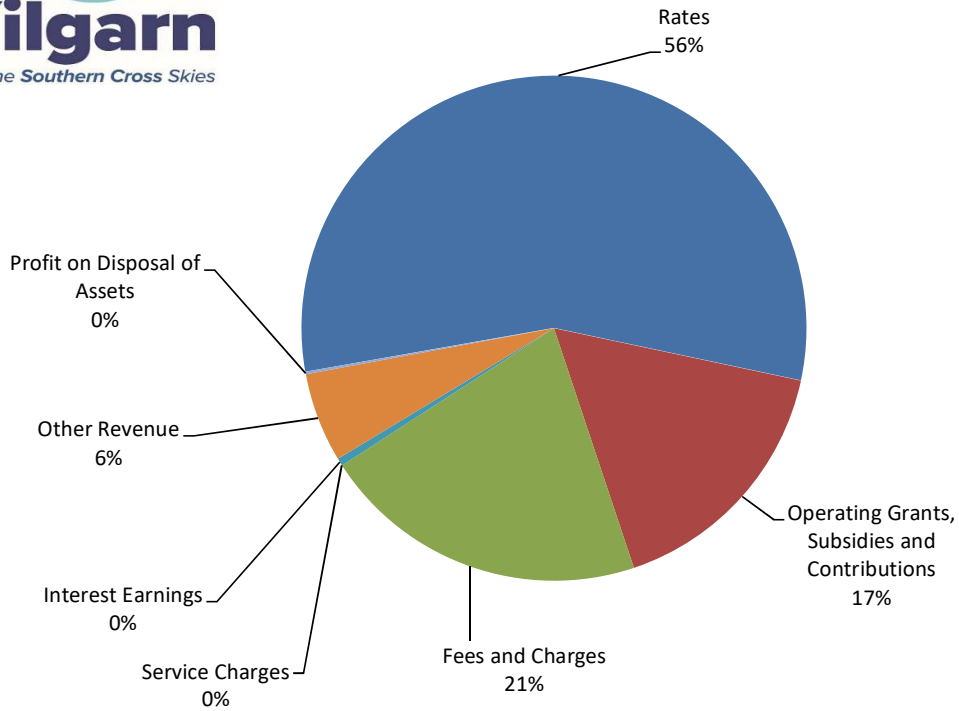
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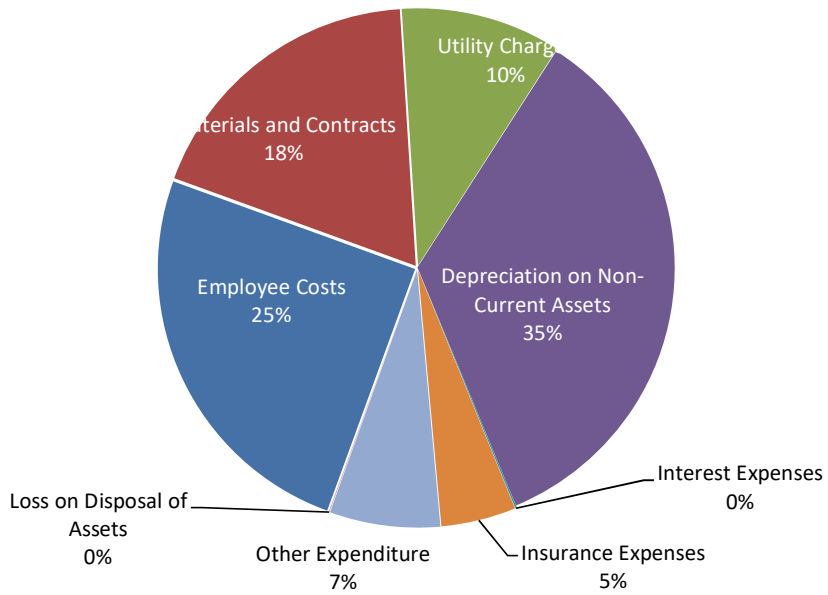


**SHIRE OF YILGARN
Information Summary
For the Period Ended 31 January 2022**

Operating Revenue

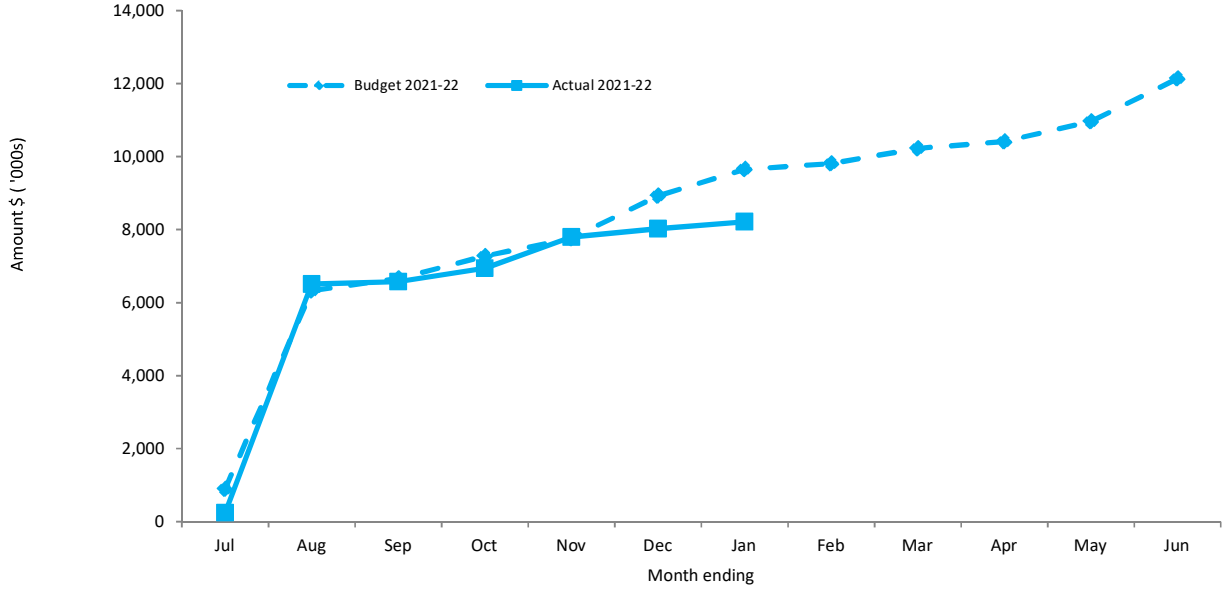


Operating Expenditure

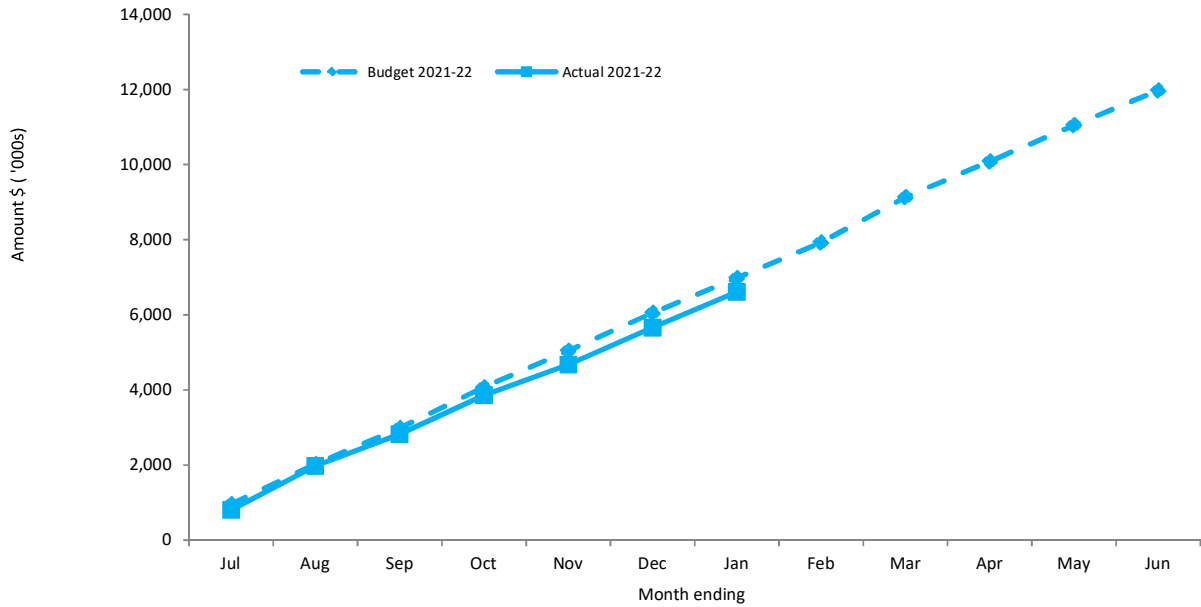


This information is to be read in conjunction with the accompanying Financial Statements and Notes.

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



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

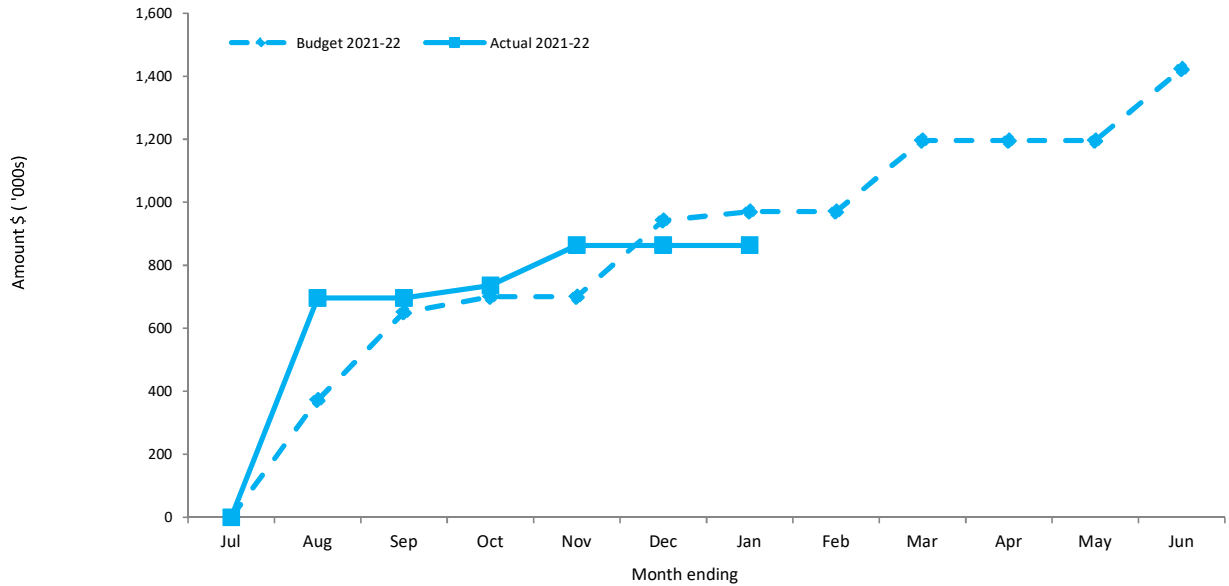




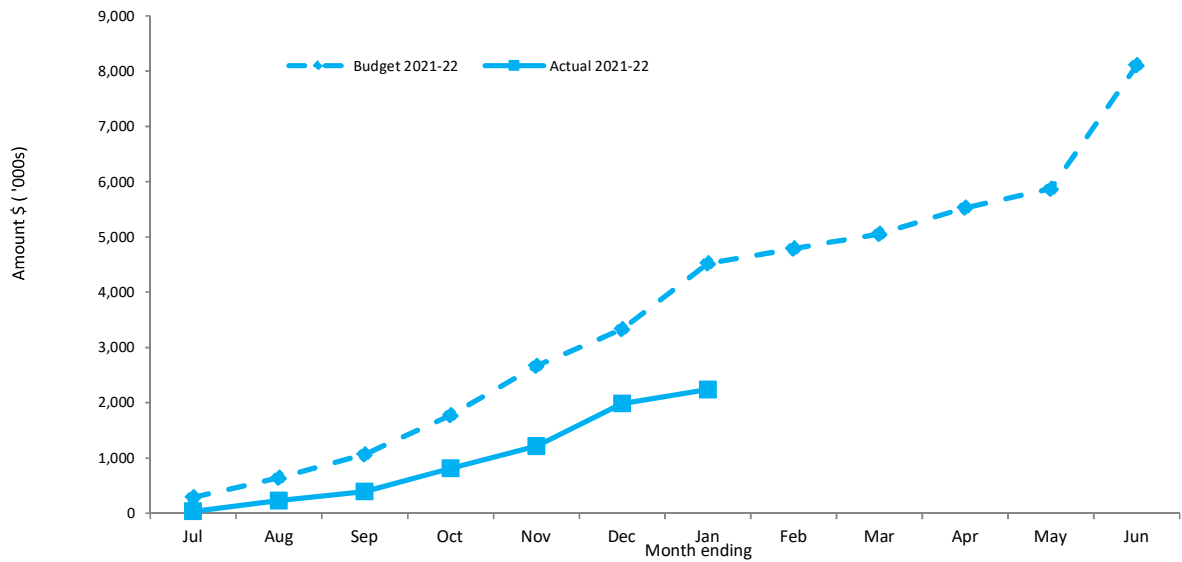
SHIRE OF YILGARN
Information Summary
For the Period Ended 31 January 2022

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

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



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



SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2022

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 4,139,858	\$ 4,139,858	\$ 4,485,594	\$ 345,736	8%	
Revenue from operating activities							
General Purpose Funding - Rates	9	4,070,680	4,070,680	4,129,557	58,877	1%	
General Purpose Funding		1,589,716	1,173,340	978,713	(194,627)	(17%)	▼
Law, Order and Public Safety		82,776	46,034	42,838	(3,196)	(7%)	
Health		1,500	875	296	(579)	(66%)	
Education and Welfare		176,489	122,276	123,808	1,532	1%	
Housing		75,920	44,261	42,320	(1,941)	(4%)	
Community Amenities		649,459	625,388	716,964	91,576	15%	▲
Recreation and Culture		24,816	11,805	21,077	9,272	79%	
Transport		805,068	405,278	408,339	3,061	1%	
Economic Services		994,770	653,191	798,072	144,881	22%	▲
Other Property and Services		168,260	104,779	134,513	29,734	28%	
		8,639,454	7,257,907	7,396,497			
Expenditure from operating activities							
Governance		(470,913)	(359,494)	(236,314)	(123,180)	(34%)	▼
General Purpose Funding		(325,351)	(162,301)	(128,939)	(33,362)	(21%)	▼
Law, Order and Public Safety		(358,153)	(226,276)	(192,590)	(33,686)	(15%)	▼
Health		(313,734)	(177,796)	(158,770)	(19,026)	(11%)	
Education and Welfare		(395,524)	(228,167)	(212,682)	(15,485)	(7%)	
Housing		(137,546)	(74,110)	(65,662)	(8,448)	(11%)	
Community Amenities		(1,196,649)	(577,893)	(519,886)	(58,007)	(10%)	▼
Recreation and Culture		(1,709,582)	(973,726)	(973,111)	(615)	(0%)	
Transport		(5,406,805)	(3,133,787)	(2,932,106)	(201,682)	(6%)	
Economic Services		(1,563,635)	(892,292)	(988,930)	96,638	11%	▲
Other Property and Services		(74,370)	(156,173)	(197,356)	41,183	26%	▲
		(11,952,262)	(6,962,015)	(6,606,345)			
Operating activities excluded from budget							
Add back Depreciation		3,822,408	2,227,269	2,290,598	63,329	3%	
(Profit)/Loss on Asset Disposal	8	(162,180)	89,605	(8,179)	(97,784)	(109%)	▼
Provisions and Accruals		-	-	-	-		
Revaluation losses		-	-	-	-		
Amount attributable to operating activities		347,420	2,612,766	3,072,571			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	3,599,775	2,390,270	821,697	(1,568,573)	(66%)	▼
Proceeds from Disposal of Assets	8	351,818	104,354	101,818	(2,536)	(2%)	
Land and Buildings	13	(340,827)	(229,154)	(111,557)	(117,597)	(51%)	▼
Infrastructure Assets - Roads	13	(3,226,022)	(2,244,193)	(1,850,608)	(393,585)	(18%)	▼
Infrastructure Assets - Other	13	(603,380)	(504,145)	(344,025)	(160,120)	(32%)	▼
Plant and Equipment	13	(1,498,200)	(924,950)	(322,564)	(602,386)	(65%)	▼
Furniture and Equipment	13	(29,500)	(18,956)	(13,591)	(5,365)	(28%)	
Amount attributable to investing activities		(1,746,336)	(1,426,774)	(1,718,829)			
Financing Activities							
Proceeds from New Debentures		-	-	-	-		
Transfer from Reserves	7	15,000	15,000	-	15,000	(100%)	
Repayment of Debentures	10	(47,752)	(47,752)	-	(47,752)	(100%)	▲
Transfer to Reserves	7	(2,884,563)	(965,082)	(10,027)	(955,055)	(99%)	▲
Amount attributable to financing activities		(2,917,315)	(997,834)	(10,027)			
Closing Funding Surplus(Deficit)	3	(176,373)	4,328,016	5,829,309			

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

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2022

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	4,139,858	4,139,858	4,485,594	345,736	8%	
Revenue from operating activities							
Rates	9	4,070,680	4,070,680	4,129,557	58,877	1%	
Operating Grants, Subsidies and Contributions	11	1,994,276	1,490,897	1,217,389	(273,508)	(18%)	▼
Fees and Charges		1,708,492	1,250,684	1,543,827	293,143	23%	▲
Interest Earnings		74,875	43,673	36,221	(7,452)	(17%)	
Reimbursements		69,234	34,741	37,293	2,552	7%	
Other Revenue		709,910	355,246	420,919	65,673	18%	▲
Profit on Disposal of Assets	8	11,987	11,986	11,292	(695)	(6%)	
		8,639,454	7,257,907	7,396,497			
Expenditure from operating activities							
Employee Costs		(3,066,059)	(1,747,275)	(1,649,834)	(97,441)	(6%)	
Materials and Contracts		(2,881,074)	(1,546,876)	(1,219,698)	(327,178)	(21%)	▼
Utility Charges		(864,715)	(501,999)	(666,594)	164,595	33%	▲
Depreciation on Non-Current Assets		(3,822,408)	(2,227,269)	(2,290,598)	63,329	3%	
Interest Expenses		(10,589)	(5,294)	(6,034)	740	14%	
Insurance Expenses		(317,697)	(287,646)	(311,538)	23,892	8%	
Other Expenditure		(815,553)	(544,065)	(458,935)	(85,130)	(16%)	▼
Loss on Disposal of Assets	8	(174,167)	(101,591)	(3,112)	(98,479)	(97%)	▼
		(11,952,262)	(6,962,015)	(6,606,344)			
Operating activities excluded from budget							
Add back Depreciation		3,822,408	2,227,269	2,290,598	63,329	3%	
Adjust (Profit)/Loss on Asset Disposal	8	(162,180)	89,605	(8,179)	(97,784)	(109%)	▼
Adjust Provisions and Accruals		-	-	-	-		
Amount attributable to operating activities		347,420	2,612,766	3,072,572			
Investing activities							
Grants, Subsidies and Contributions	11	3,599,775	2,390,270	821,697	(1,568,573)	(66%)	▼
Proceeds from Disposal of Assets	8	351,818	104,354	101,818	(2,536)	(2%)	
Land Held for Resale		-	-	-	-		
Land and Buildings	13	(340,827)	(229,154)	(111,557)	(117,597)	(51%)	▼
Infrastructure Assets - Roads	13	(3,226,022)	(2,244,193)	(1,850,608)	(393,585)	(18%)	▼
Infrastructure Assets - Other	13	(603,380)	(504,145)	(344,025)	(160,120)	(32%)	▼
Plant and Equipment	13	(1,498,200)	(924,950)	(322,564)	(602,386)	(65%)	▼
Furniture and Equipment	13	(29,500)	(18,956)	(13,591)	(5,365)	(28%)	
Amount attributable to investing activities		(1,746,336)	(1,426,774)	(1,718,829)			
Financing Activities							
Proceeds from New Debentures		-	-	-	-		
Proceeds from Advances		-	-	-	-		
Self-Supporting Loan Principal		-	-	-	-		
Transfer from Reserves	7	15,000	15,000	-	(15,000)	(100%)	
Advances to Community Groups		-	-	-	-		
Repayment of Debentures	10	(47,752)	(47,752)	-	47,752	100%	▲
Transfer to Reserves	7	(2,884,563)	(965,082)	(10,027)	955,055	99%	▲
Amount attributable to financing activities		(2,917,315)	(997,834)	(10,027)			
Closing Funding Surplus (Deficit)	3	(176,373)	4,328,016	5,829,309			

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

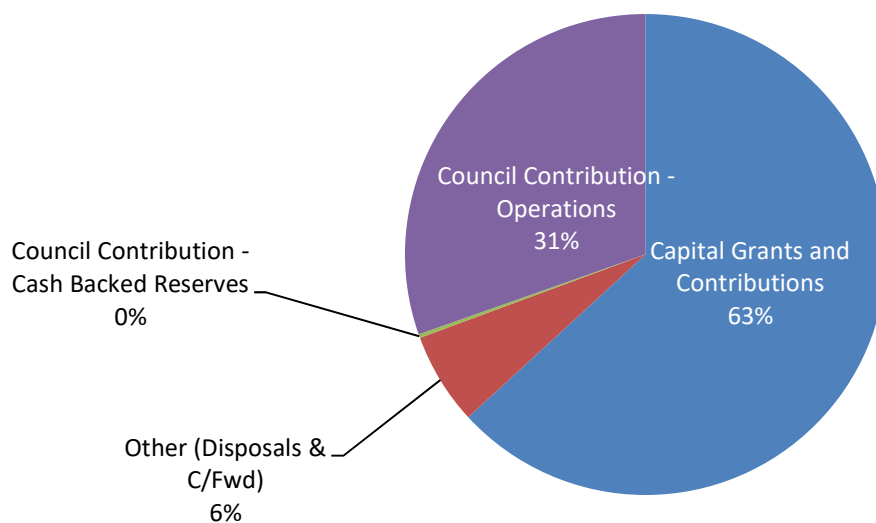
This statement is to be read in conjunction with the accompanying Financial Statements and notes.



SHIRE OF YILGARN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 2022

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Original YTD Budget (d)	Original Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	111,557	-	229,154	340,827	111,557	117,597
Infrastructure Assets - Roads	13	1,850,608	-	2,244,193	3,226,022	1,850,608	393,585
Infrastructure Assets - Footpaths	13	52,229	-	35,245	60,453	52,229	(16,984)
Infrastructure Assets - Refuse	13	-	-	3,750	7,500	-	3,750
Infrastructure Assets - Sewerage	13	4,000	-	16,331	28,000	4,000	12,331
Infrastructure Assets - Drainage	13	-	-	8,393	14,427	-	8,393
Infrastructure Assets - Parks & Ovals	13	174,609	-	321,426	374,000	174,609	146,817
Infrastructure Assets - Other	13	113,187	-	119,000	119,000	113,187	5,813
Plant and Equipment	13	322,564	-	924,950	1,498,200	322,564	602,386
Furniture and Equipment	13	13,591	-	18,956	29,500	13,591	5,365
Capital Expenditure Totals		2,642,344	-	3,921,398	5,697,929	2,642,344	1,279,054
Capital acquisitions funded by:							
Capital Grants and Contributions				2,390,270	3,599,775	821,697	
Other (Disposals & C/Fwd)				104,354	351,818	101,818	
Council Contribution - Cash Backed Reserves				15,000	15,000	-	
Council Contribution - Operations				1,411,774	1,731,336	1,718,829	
Capital Funding Total				3,921,398	5,697,929	2,642,344	

Budgeted Capital Acquisitions Funding





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 1: Significant Accounting Policies

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	30 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	15 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	12 years
Sewerage piping	50 years
Water supply piping & drainage systems	50 years
Airfields and runways	30 years
Refuse disposal sites	not depreciated

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 1: Significant Accounting Policies

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.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 1: Significant Accounting Policies

Borrowing Costs

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

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

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.



**SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022**

Note 1: Significant Accounting Policies

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

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



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 1: Significant Accounting Policies

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.

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:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

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:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

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, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.



**SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022**

Note 1: Significant Accounting Policies

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 overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 2: Explanation of Material Variances

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

The material variance adopted by Council for the 2021/22 Year is \$30,000 or 10% whichever is the greater.

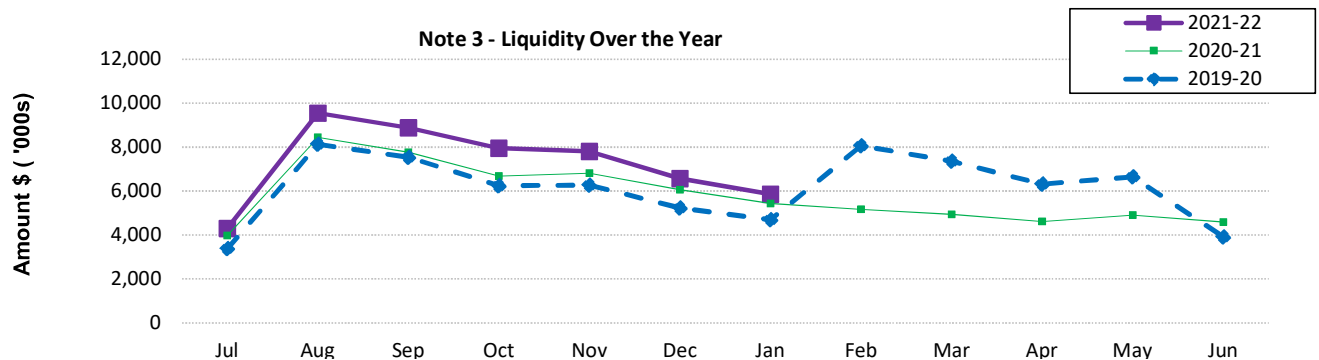
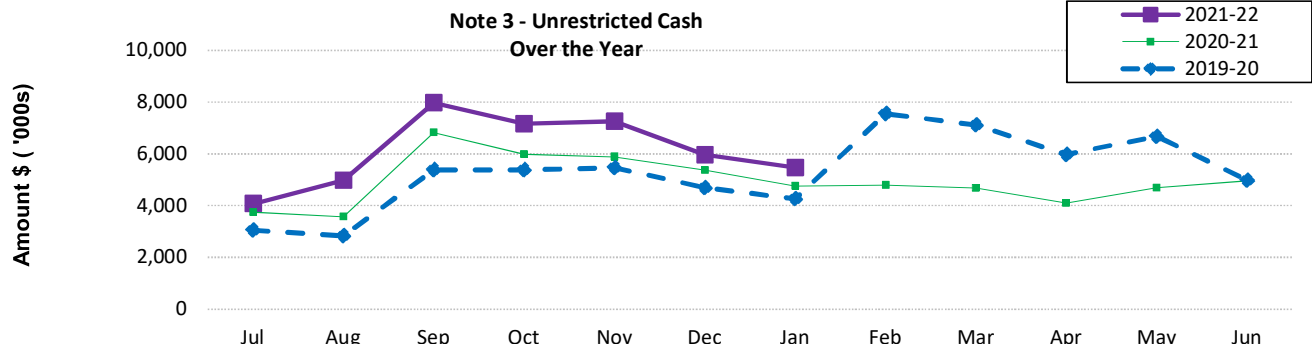
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
	\$	%			
General Purpose Funding - Other	(194,627)	(17%)	▼	Timing	Delayed receipt of road-related grant funds
Community Amenities	91,576	15%	▲	Permanent	Higher than budgeted commercial waste disposal fees.
Economic Services	144,881	22%	▲	Timing	Higher than budgeted caravan park and standpipe income.
Operating Expense					
Governance	(123,180)	(34%)	▼	Timing	Program-wide expenditure unders, including no eventuating election expenses.
General Purpose Funding	(33,362)	(21%)	▼	Timing	Program-wide expenditure unders, including less than projected debtor write-offs.
Law, Order and Public Safety	(33,686)	(15%)	▼	Timing	Program-wide expenditure unders, including significantly less than budgeted spending on fire fighting.
Community Amenities	(58,007)	(10%)	▼	Timing	Program-wide expenditure unders.
Economic Services	96,638	11%	▲	Timing	Prodominantly due to significant increase in budgeted water costs for standpipes, due to changes in Water Corp rates
Other Property and Services	41,183	26%	▲	Timing	Increased spending due to small private works undertaken and larger than expected staff payouts upon termination.
Capital Revenues					
Grants, Subsidies and Contributions	(1,568,573)	(66%)	▼	Timing	Delay in receipt of Regional Road Group grants due to audit delays
Capital Expenses					
Land and Buildings	(117,597)	(51%)	▼	Timing	Delays on capital works to housing.
Infrastructure - Roads	(393,585)	(18%)	▼	Timing	Delayed receipt of invoices for recent work done.
Infrastructure - Other	(160,120)	(32%)	▼	Permanent	On budget; costs for SX skate park were instead accrued as at 30 June 2021 in the preparation of the 2021 annual financial statements.
Plant and Equipment	(602,386)	(65%)	▼	Timing	Street sweeper removed in mid-year review. Grader, loader and new Hilux have been ordered.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Positive=Surplus (Negative=Deficit)

Note 3: Net Current Funding Position

	Note	Last Years Closing 30 Jun 2021	This Time Last Year 31 Jan 2021	Current 31 Jan 2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	4,953,984	4,751,981	5,475,797
Cash Restricted	4	5,678,524	4,557,353	5,688,550
Receivables - Rates	6	680,431	2,329,128	824,813
Receivables - Trade	6	134,206	102,194	99,000
Receivable - Other		47,035	-	1,492
GST receivable		95,988	-	33,980
Inventories		21,516	28,433	50,783
		11,611,683	11,769,088	12,174,414
Less: Current Liabilities				
Payables		(816,622)	(8,521)	(129,253)
Provisions		(495,945)	(266,962)	(495,945)
Borrowings		(95,494)	-	(47,883)
Right of Use Assets		(14,210)	(14,218)	(7,085)
Contract Liabilities		(321,233)	(32,820)	(261,821)
		(1,743,503)	(322,521)	(941,987)
Less: Cash-Backed Reserves	7	(5,678,524)	(4,557,353)	(5,688,550)
Add back Leave Reserve		295,938	295,514	296,462
Net Current Funding Position		4,485,594	7,184,729	5,840,339





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Muni Funds - Bank Working Acc	79,529			79,529	Westpac	0.00%	At Call
Muni Funds - Bank Investment Acc	2,149,803			2,149,803	Westpac	0.01%	At Call
Trust Fund Bank			85,365	85,365	Westpac	0.00%	At Call
Cash On Hand	1,350			1,350			
(b) Term Deposits							
Muni Funds - Notice Saver (31 Days)	3,245,115			3,245,115	Westpac	0.25%	31 Days from Call
Reserve Funds - Notice Saver (90 Days)		5,688,550		5,688,550	Westpac	0.35%	90 Days from Call
Total	5,475,797	5,688,550	85,365	11,249,712			



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Original Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption							
	Resurfacing of Southern Cross netball courts		Capital Expenses		-	29,500	-	
	Remedial works to community cropping paddock fencing		Capital Expenses		-	20,000	-	
	New server and desktop computers for Southern Cross medical centre		Capital Expenses		-	27,700	-	
	Transfer from capital reserves (Health Services)		Capital Revenue		27,700	-	-	
	Changes Due to Timing							
	Nil							



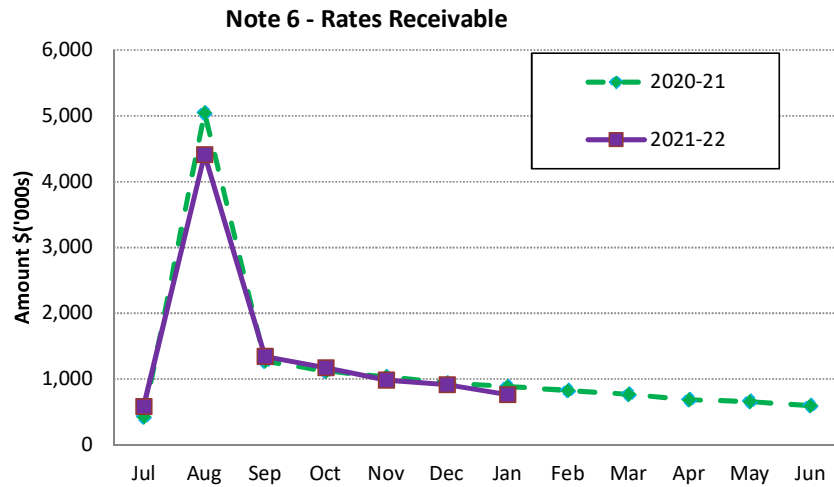
SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 6: Receivables

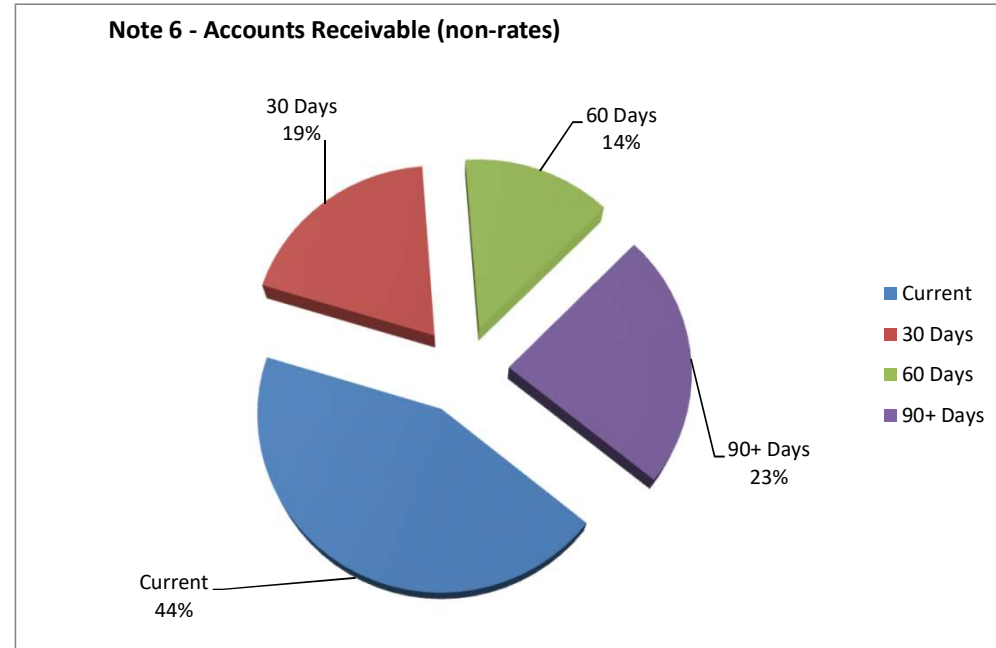
Receivables - Rates Receivable	31 Jan 2022	30 June 2021
	\$	\$
Opening Arrears Previous Years	544,449	495,976
Add: Levied this year	4,131,666	3,970,906
	4,676,115	4,466,882
Less: Collections to date	(3,960,378)	(3,922,433)
Equals Current Outstanding	715,737	544,449
Net Rates Collectable	715,737	544,449
% Collected	84.69%	87.81%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	49,655	21,612	15,379	26,503	113,149
Provision for impairment					(14,149)
					99,000
Balance per Trial Balance					
Sundry Debtors					99,000
Receivables - Other					33,980
Total Receivables General Outstanding					132,980

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 7: Cash Backed Reserve

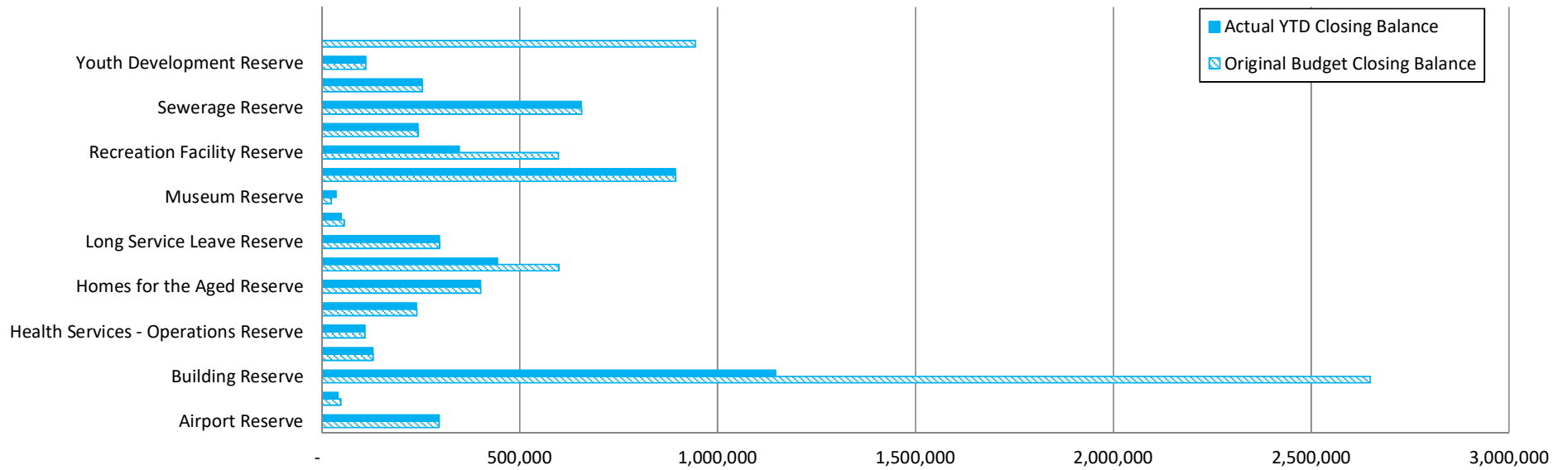
Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Airport Reserve	295,244	-	523	1,033	-	-	-	296,277	295,767
Yilgarn Bowls & Tennis Club Sinking Fund Reserve	40,575	-	72	6,808	-	-	-	47,383	40,646
Building Reserve	1,144,951	-	2,028	1,504,007	-	-	-	2,648,958	1,146,979
Community Bus Reserve	128,567	-	228	450	-	-	-	129,017	128,795
Health Services - Operations Reserve	108,571	-	159	380	-	-	-	108,951	108,730
Health Services - Capital Reserve	238,970	-	423	836	-	-	-	239,806	239,394
Homes for the Aged Reserve	400,304	-	709	1,401	-	-	-	401,705	401,013
HVRIC Reserve	443,296	-	785	155,551	-	-	-	598,847	444,081
Long Service Leave Reserve	295,938	-	524	1,036	-	-	-	296,974	296,462
Mt Hampton/Dulyalbin Water Supply Reserve	48,843	-	87	7,671	-	-	-	56,514	48,929
Museum Reserve	35,431	-	63	3,124	-	(15,000)	-	23,555	35,494
Plant Replacement Reserve	891,301	-	1,579	3,120	-	-	-	894,421	892,880
Recreation Facility Reserve	346,483	-	614	251,213	-	-	-	597,696	347,097
Refuse Disposal Site Reserve	241,958	-	429	847	-	-	-	242,805	242,386
Sewerage Reserve	654,121	-	1,159	2,290	-	-	-	656,411	655,280
Tourism Reserve	252,883	-	448	885	-	-	-	253,768	253,331
Youth Development Reserve	111,089	-	197	389	-	-	-	111,478	111,286
Unspent Grants Reserve	-	-	-	943,522	-	-	-	943,522	-
	5,678,524	-	10,027	2,884,563	-	(15,000)	-	8,548,087	5,688,550



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 7: Cash Backed Reserve - Continued

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





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Original Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
	#14 Other property and services								
	2038 - Toyota Prado (YL1)	50,527	61,818	11,292	-	61,818	61,818	-	-
	2047 - Toyota Kluger (YL50)	43,113	40,000	-	(3,113)	42,536	40,000	-	(2,536)
		93,640	101,818	11,292	(3,113)	525,985	351,818	-	(174,167)

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 9: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Original Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Non - Rateable	-	124	293,644	-	-	-	-	-	-	-	-
GRV - Residential/Industrial	11.28940	389	3,399,109	387,157	-	-	387,157	383,739	-	-	383,739
GRV - Commercial	7.94690	34	981,205	77,975	-	-	77,975	77,975	-	-	77,975
GRV - Minesite	15.89380	4	529,565	84,168	-	-	84,168	84,168	-	-	84,168
GRV - Single Persons Quarters	15.89380	10	816,219	129,728	-	-	129,728	129,729	-	-	129,729
UV - Rural	1.76630	353	103,935,117	1,880,750	-	-	1,880,750	1,835,806	-	-	1,835,806
UV - Mining Tenement	17.47930	340	8,648,469	1,515,150	19,427	-	1,534,577	1,511,692	-	-	1,511,692
Sub-Totals		1,254	118,603,328	4,074,928	19,427	-	4,094,355	4,023,109	-	-	4,023,109
Minimum Payment	\$										
GRV - Residential/Industrial	500.00000	116	152,317	58,000	-	-	58,000	58,000	-	-	58,000
GRV - Commercial	400.00000	7	20,061	2,800	-	-	2,800	2,800	-	-	2,800
GRV - Minesite	400.00000	3	2,408	1,200	-	-	1,200	1,200	-	-	1,200
GRV - Single Persons Quarters	400.00000	2	1,075	800	-	-	800	800	-	-	800
UV - Rural	400.00000	40	282,645	16,000	-	-	16,000	16,000	-	-	16,000
UV - Mining Tenement	400.00000	233	259,902	90,000	-	-	90,000	93,200	-	-	93,200
Sub-Totals		401	718,408	168,800	-	-	168,800	172,000	-	-	172,000
		1,655	119,321,736	4,243,728	19,427	-	4,263,155	4,195,109	-	-	4,195,109
Concession							(167,360)				(160,000)
Amount from General Rates							4,095,795				4,035,109
Ex-Gratia Rates							35,871				33,104
							4,131,666				4,068,213



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	Actual		Original Budget	
	Principal	Interest	Principal	Interest
	\$	\$	\$	\$
Recreation and Culture				
Loan 98 - Yilgarn Aquatic Centre	47,611	5,443	47,752	5,294
	47,611	5,443	47,752	5,294

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 11: Grants and Contributions

			Opening Balance (a)	Original Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)
			\$	\$	\$					\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGCC	Operating	-	810,013.00	-	607,509.00	810,013.00	-	810,013.00	565,829.00	(565,829.00)	-
Grants Commission - Roads	WALGCC	Operating	-	671,828.00	-	503,871.00	671,828.00	-	671,828.00	366,800.00	(366,800.00)	-
Local Roads & Community Infrastructure	Fed. Dept. Infra	Non-operating	130,300.00	-	1,512,847.00	756,424.00	1,512,847.00	-	1,512,847.00	(41,270.00)	(89,030.00)	-
Law, Order and Public Safety												
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	-	64,176.00	-	32,088.00	64,176.00	-	64,176.00	35,777.00	(35,777.00)	-
Education & Welfare												
DRD Grant - Community Resource Centre Operations	Regional Development	Operating	-	103,959.00	-	77,967.00	103,959.00	-	103,959.00	78,983.00	(78,983.00)	-
Centrelink Commissions	Centrelink	Operating	-	5,750.00	-	5,750.00	5,750.00	-	5,750.00	-	-	-
CRC Professional Development & Training		Operating	-	2,500.00	-	2,500.00	2,500.00	-	2,500.00	-	-	-
Senior Citizens Centre	Council on the Aged	Operating	-	800.00	-	800.00	800.00	-	800.00	-	-	-
Community Amenities												
Grants - Various Community Development Programs	Various	Operating	-	1,000.00	-	581.00	1,000.00	-	1,000.00	-	-	-
Transport												
Main Roads Direct	Main Roads WA	Non-operating	-	-	372,140.00	372,140.00	372,140.00	-	372,140.00	372,140.00	(372,140.00)	-
Heavy Vehicle Road Improvement Contributions	Various	Operating	-	154,000.00	-	89,831.00	154,000.00	-	154,000.00	-	-	-
Roads To Recovery	Roads to Recovery	Non-operating	220,000.00	-	906,164.00	453,082.00	906,164.00	-	906,164.00	-	(220,000.00)	-
Regional Road Groups	Regional Road Group	Non-operating	-	-	808,624.00	808,624.00	808,624.00	-	808,624.00	490,827.00	(490,827.00)	-
Street Light Operations	Main Roads WA	Operating	-	10,250.00	-	-	10,250.00	-	10,250.00	-	-	-
Economic Services												
Skeleton Weed LAG Program	State Skeleton Weed Committee	Operating	-	170,000.00	-	170,000.00	170,000.00	-	170,000.00	170,000.00	(73,320.00)	96,680.00
TOTALS			350,300.00	1,994,276.00	3,599,775.00	3,881,167.00	5,594,051.00	-	5,594,051.00	2,039,086.00	(2,292,706.00)	96,680.00
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		-	1,994,276.00	-	1,490,897.00	1,994,276.00	-	1,994,276.00	1,217,389.00	(1,120,709.00)	96,680.00
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		-	-	-	-	-	-	-	-	-	-
Non-operating	Non-operating Grants, Subsidies and Contributions		350,300.00	-	3,599,775.00	2,390,270.00	3,599,775.00	-	3,599,775.00	821,697.00	(1,171,997.00)	-
TOTALS			350,300.00	1,994,276.00	3,599,775.00	3,881,167.00	5,594,051.00	-	5,594,051.00	2,039,086.00	(2,292,706.00)	96,680.00



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2022

Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 31 Jan 2022
	\$	\$	\$	\$
Police Licensing	(44)	44	-	-
Builders Levy	28,143	740	(13,067)	15,816
Transwa Bookings	3,575	3,890	(7,200)	265
Council Nomination Deposit	-	240	(240)	-
Staff Personal Dedns	45,770	20,538	(32,460)	33,848
Housing Tenancy Bonds	7,280	-	(2,100)	5,180
Hall Hire Bonds And Deposits	1,115	-	(250)	865
Security Key System - Key Bonds	1,830	-	(300)	1,530
Clubs & Groups	219	5,017	-	5,236
Third Party Contributions	6,338	-	(508)	5,830
Rates Overpaid	17,711	7,300	(8,216)	16,795
Retention Monies	153,034	-	(153,034)	-
Medical Services Provision	-	-	-	-
YBTC Sinking Fund	6,667	-	(6,667)	-
	271,638	37,769	(224,042)	85,365



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
Note 13: Capital Acquisitions
For the Period Ended 31 January 2022

Job / Account	YTD Actual			Original Budget		
	New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
	\$	\$	\$	\$	\$	\$

Level of budgeted pending indicator, please see table at the end of this note for further detail.

Land & Buildings

Education & Welfare

	Homes For The Aged - Units 1 & 2 - Capital Works	J08401	-	-	-	(3,973)	(3,968)	3,968
	Homes For The Aged - Units 3 & 4 - Capital Works	J08402	-	-	-	(3,973)	(3,968)	3,968
	Homes For The Aged - Units 5 & 6 - Capital Works	J08403	-	-	-	(3,973)	(3,968)	3,968
	Homes For The Aged - Units 7 & 8 - Capital Works	J08404	-	-	-	(8,973)	(8,968)	8,968
	Homes For The Aged - Units 9 & 10 - Capital Works	J08405	-	-	-	(14,752)	(14,744)	14,744
	Homes For The Aged - Units 11 & 12 - Capital Works	J08406	-	-	-	(11,156)	(11,148)	11,148
Education & Welfare Total			-	-	-	(46,800)	(46,764)	46,764

Housing

	Rented housing - 6 Libra Place	J09752	(17,240)	-	(17,240)	(15,868)	(4,528)	(12,712)
	Rented housing - 103 Altair Street	J09753	(11,927)	-	(11,927)	(7,000)	(2,000)	(9,927)
	Rented housing - 3 Libra Place	J09754	(10,152)	-	(10,152)	-	-	(10,152)

Recreation And Culture

Public Halls and Civic Centres

	Southern Cross Community Centre, Capital Works	E11151	(65,929)	0	(65,929)	-	-	(65,929)
	Bodallin Hall, Capital Works	J11154	-	-	-	(8,000)	(8,000)	8,000

Swimming Areas and Beaches

	Southern Cross Swimming Pool, Capital Works	E11250	-	-	-	(30,000)	(30,000)	30,000
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Other Recreation & Sport

	LRCI Rnd 2 - Southern Cross Recreation Complex, Audio/Visual System	J11335	-	-	-	(3,500)	(3,500)	3,500
	LRCI Rnd 2 - Southern Cross Recreation Complex, Reverse Cycle Air conditioner	J11340	-	-	-	(4,000)	(4,000)	4,000
	LRCI Rnd 2 - Southern Cross Sporting Complex, Capital Works	SPRT10	-	-	-	(36,821)	(15,774)	15,774
	Southern Cross Golf Club, Capital Works	E11359	-	-	-	(34,500)	(34,500)	34,500
	LRCI Rnd 2 - Southern Cross netball / Basketball court surfaces	E11347	(356)	-	(356)	(27,500)	(27,500)	27,144





Heritage

	Yilgarn History Museum, Capital Works	J11502	-	-	-	(15,000)	(6,426)	6,426
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Recreation And Culture Total			(88,364)	-	(88,364)	(166,321)	(131,700)	43,336
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SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 January 2022

	Job / Account	YTD Actual			Original Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Transport							
 Depot, Capital Works	J14602	(23,193)	-	(23,193)	(50,000)	(14,286)	(8,907)
 Depot (Yard Surfaces), Capital Works	J14604	-	-	-	(18,885)	(10,997)	10,997
Transport Total		(23,193)	-	(23,193)	(68,885)	(25,283)	2,090
Economic Services							
 Caravan Park, Capital Works	J13203	-	-	-	(26,821)	(13,407)	13,407
Economic Services Total		-	-	-	(26,821)	(13,407)	13,407
Other Property & Services							
Public - Administration							
 Administration Centre, Capital Works	J14601	-	-	-	(32,000)	(12,000)	12,000
Public - Administration Total		-	-	-	(32,000)	(12,000)	12,000
Land & Building Total		(111,557)	-	(111,557)	(340,827)	(229,154)	117,597



SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 January 2022

	Job / Account	YTD Actual			Original Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Furniture & Office Equip.								
Health								
	Medical Practice, Furniture and Equipment	E07453	(21,035)	-	(21,035)	(27,700)	(27,700)	6,665
	Health Total		(21,035)	-	(21,035)	(27,700)	(27,700)	6,665
Community Amenities								
	Cemetery, Furniture & Equipment	E10653	(5,851)	-	(5,851)	(7,000)	(7,000)	1,149
	Community Amenities Total		(5,851)	-	(5,851)	(7,000)	(7,000)	1,149
Transport								
	Depot, Furniture & Equipment	E12352	-	-	-	(20,500)	(11,956)	11,956
	Transport Total		-	-	-	(20,500)	(11,956)	11,956
Economic Services								
	Caravan Park, Furniture & Equipment	J13206	(7,740)	-	(7,740)	-	-	(7,740)
	Skeleton Weed, Furniture & Equipment	E13751	-	-	-	(2,000)	-	-
			(7,740)	-	(7,740)	(2,000)	-	(7,740)
	Furniture & Office Equip Total		(13,591)	-	(13,591)	(29,500)	(18,956)	5,365



SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 January 2022

	Job / Account	YTD Actual			Original Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Plant , Equip. & Vehicles							
Community Amenities							
	LRCI Rnd 2 - Southern Cross Recreation Centre, Trailer Mounted Backup Generator	E10755	-	-	(9,500)	-	-
	Community Amenities Total		-	-	(9,500)	-	-
Recreation And Culture							
	LRCI Rnd 2 - Southern Cross Recreation Centre, Trailer Mounted Backup Generator	J11336	-	-	(3,000)	(3,000)	3,000
	Recreation And Culture Total		-	-	(3,000)	(3,000)	3,000
Transport							
	Side Tipper Trailers (x2) (Replace Asset 1865, YL 7059)	E12350	(198,280)	-	(198,280)	(200,000)	1,720
	Street sweeper	E12350	-	-	(350,000)	(178,870)	178,870
	John Deer 670 Grader	E12350	-	-	(386,500)	(197,524)	197,524
	Cat 950H Loader	E12350	-	-	(359,500)	(183,725)	183,725
	Toyota Hilux SR5	E12350	-	-	(57,000)	(29,130)	29,130
	Transport Total		(198,280)	-	(198,280)	(1,353,000)	1,720
Economic Services							
	LRCI Rnd 2 - Southern Cross Caravan Park, New Backup Generator	J13205	(15,020)	-	(15,020)	(17,500)	2,480
	Economic Services Total		(15,020)	-	(15,020)	(17,500)	2,480
Other Property & Services							
	Toyota Kluger GXL AWD 3.5L (replace asset 2047) - YL 50	E14656	(49,727)	-	(49,727)	(53,200)	3,473
	Toyota Prado (replace asset 2038) YL 1	E14656	(59,536)	-	(59,536)	(62,000)	2,464
	Other Property & Services Total		(109,264)	-	(109,264)	(115,200)	5,936
	Plant , Equip. & Vehicles Total		(322,564)	-	(322,564)	(1,498,200)	13,136










SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
Note 13: Capital Acquisitions
For the Period Ended 31 January 2022

	Job / Account	YTD Actual			Original Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Infrastructure - Roads (Non Town)							
R2030 - Koolyanobbing Rd SLK 14.0 - 17.0, Construct To 7M Seal	RRG18	(446,715)	-	(446,715)	(627,651)	(627,649)	180,934
R2030 - Koolyanobbing Rd SLK 11.0 - 14.0, 10mm Bitumen Reseal	RRG19	(94,038)	-	(94,038)	(104,729)	(104,727)	10,689
R2030 - Moorine South Rd SLK 25.5 - 41.0, 10mm Bitumen Reseal	RRG20	(472,833)	-	(472,833)	(480,555)	(480,553)	7,720
R2R22 - Cramphorne Rd SLK 8.5 - 10.0 , Construct To 7M Seal	R2R22	(120,043)	-	(120,043)	(220,225)	(220,222)	100,179
R2R27 - Bodallin North Rd SLK 0.0 - 11.0, 10mm Bitumen Reseal	R2R27	(302,925)	-	(302,925)	(328,576)	(328,576)	25,651
R2R28 - Bodallin South Rd SLK 7.7 - 9.2, Construct To 7M Seal	R2R28	(31,298)	-	(31,298)	(388,463)	(97,116)	65,818
R2R29 - Bodallin South Rd SLK 6.5 - 7.7, 10mm Bitumen Reseal	R2R29	(13,157)	-	(13,157)	(42,157)	(42,156)	28,999
R2R30 - Southern Cross South Rd SLK 19.6 - 21.1, Formation & Gravel Overlay	R2R30	(67,875)	-	(67,875)	(71,812)	-	(67,875)
R2R31 - Gatley Rd SLK 0.0 - 2.0 - Formation & Gravel Overlay	R2R31	(87,929)	-	(87,929)	(96,766)	(96,765)	8,836
RRU12 - Kent Rd SLK 18.3 - 20.3 - Formation & Gravel Overlay	RRU12	(220)	-	(220)	(92,784)	-	(220)
RRU17 - Nulla Nulla South Rd SLK 30.0 - 32.5 - Formation & Gravel Overlay	RRU17	(220)	-	(220)	(98,401)	-	(220)
RRU22 - Beaton Rd (Bullfinch Rd To Three Boys Rd), Construct To 7M Seal	RRU22	(21,408)	-	(21,408)	(19,330)	(19,330)	(2,078)
RRU23 - Moorine South Rd - Sliplane - Moorine South & Bennett Rds (20/21)	RRU23	(222)	-	(222)	-	-	(222)
RRU24 - Moorine Rocks Rd SLK 0.0 - 2.0, Formation & Gravel Overlay	RRU24	(220)	-	(220)	(82,268)	-	(220)
RRU25 - Emu Fence Rd SLK 139.5 - 141.5, Formation & Gravel Overlay	RRU25	(11,720)	-	(11,720)	(84,756)	-	(11,720)
RRU26 - Koolyanobbing Rd SLK 34.6 - 36.6, 10Mm Bitumen Reseal	RRU26	(1,924)	-	(1,924)	(56,406)	-	(1,924)
RRU27 - Brennand Rd SLK 11.5 - 13.5 - Formation & Gravel Overlay	RRU27	(15,745)	-	(15,745)	(106,360)	-	(15,745)
RRU28 - Southern Cross South Rd SLK 0.0 - 2.6, 10Mm Bitumen Reseal	RRU28	(76,541)	-	(76,541)	(97,684)	-	(76,541)
Infrastructure - Roads (Non Town) Total		(1,765,033)	-	(1,765,033)	(2,998,923)	(2,017,094)	252,061
Infrastructure - Roads (Non Town) Total		(1,765,033)	-	(1,765,033)	(2,998,923)	(2,017,094)	252,061



SHIRE OF YILGARN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 Note 13: Capital Acquisitions
 For the Period Ended 31 January 2022

	Job / Account	YTD Actual			Original Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Infrastructure - Roads (Town)								
	Acheneer St (Antares St to Sirius St), Bitumen Reseal	TRU05	(243)	-	(243)	(49,772)	(49,772)	49,529
	Beaton Rd (Southern Cross Rd To Three Boys Rd), Bitumen Reseal	TRU09	(26,218)	-	(26,218)	(42,450)	(42,450)	16,232
	Arcturus St SLK 0.0 - 1.2, Bitumen Reseal	TRU10	(35,691)	-	(35,691)	(52,412)	(52,412)	16,721
	Pegasi St & Arcturus St Car Parks, Bitumen Reseal	TRU11	(23,423)	-	(23,423)	(14,924)	(14,924)	(8,499)
	Sirius St & Truck Parking Bay, Bitumen Reseal	TRU12	-	-	-	(67,541)	(67,541)	67,541
	Infrastructure - Roads (Town) Total		(85,575)	-	(85,575)	(227,099)	(227,099)	141,524
	Infrastructure - Roads (Town) Total		(85,575)	-	(85,575)	(227,099)	(227,099)	141,524
	Infrastructure - Road Total		(1,850,608)	-	(1,850,608)	(3,226,022)	(2,244,193)	393,585
Infrastructure - Footpaths								
	Transport							
	LRCI Rnd 2 - Spica St (Centaur St to Phoenix St), Concrete Footpath	J12104	(52,229)	-	(52,229)	(60,453)	(35,245)	(16,984)
	Infrastructure - Footpaths Total		(52,229)	-	(52,229)	(60,453)	(35,245)	(16,984)
	Infrastructure - Footpaths Total		(52,229)	-	(52,229)	(60,453)	(35,245)	(16,984)
Infrastructure - Refuse								
	Community Amenities							
	Southern Cross, Refuse Disposal Site Improvements	J10107	-	-	-	(7,500)	(3,750)	3,750
	Infrastructure - Refuse Total		-	-	-	(7,500)	(3,750)	3,750
	Infrastructure - Refuse Total		-	-	-	(7,500)	(3,750)	3,750

Attachment 9.2.2

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021 Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD16378.1	07/12/2021	The Trustee for AWARE SUPER	PAYROLL DEDUCTIONS	\$ 13,729.78
DD16378.2	07/12/2021	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 344.82
DD16378.3	07/12/2021	PRIME SUPER	PAYROLL DEDUCTIONS	\$ 461.28
DD16378.4	07/12/2021	BT SUPER FOR LIFE ACCOUNT	PAYROLL DEDUCTIONS	\$ 1,265.66
DD16378.5	07/12/2021	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	SUPERANNUATION CONTRIBUTIONS	\$ 642.49
DD16378.6	07/12/2021	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 697.39
DD16378.7	07/12/2021	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,415.36
DD16378.8	07/12/2021	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 499.44
DD16378.9	07/12/2021	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 554.21
DD16378.10	07/12/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 1,055.42
DD16378.11	07/12/2021	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 379.45
TOTAL DIRECT DEBIT 16378				\$ 22,045.30

DD16453.1	21/12/2021	The Trustee for AWARE SUPER	PAYROLL DEDUCTIONS	\$ 14,176.78
DD16453.2	21/12/2021	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 476.20
DD16453.3	21/12/2021	PRIME SUPER	PAYROLL DEDUCTIONS	\$ 459.63
DD16453.4	21/12/2021	BT SUPER FOR LIFE ACCOUNT	PAYROLL DEDUCTIONS	\$ 1,243.26
DD16453.5	21/12/2021	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 688.49
DD16453.6	21/12/2021	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 695.08
DD16453.7	21/12/2021	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,399.08
DD16453.8	21/12/2021	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 615.70
DD16453.9	21/12/2021	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 553.28
DD16453.10	21/12/2021	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 1,053.94
DD16453.11	21/12/2021	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 377.97
TOTAL DIRECT DEBIT 16453				\$ 22,739.41
TOTAL DIRECT DEBITS				\$ 44,784.71

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
BANK FEES				
	01/12/2021	WESTPAC BANK	MONTHLY PLAN FEE - MUNI	\$ 20.00
	01/12/2021	WESTPAC BANK	ACTIVITY FEE	\$ 184.80
	01/12/2021	WESTPAC BANK	MERCHANT FEES	\$ 523.97
	21/12/2021	WESTPAC BANK	TRANSFER FEES	\$ 6.00
			TOTAL BANK FEES	\$ 734.77

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12071	03/12/2021	ABCO PRODUCTS	CLEANING CONSUMABLES	\$ 118.49
EFT12072	03/12/2021	AFGRI EQUIPMENT AUSTRALIA PTY LTD	VEHICLE PARTS	\$ 799.55
EFT12073	03/12/2021	AUSTRALIA POST	POSTAL CHARGES - NOVEMBER 2021	\$ 424.40
EFT12074	03/12/2021	AVDATA AUSTRALIA	AERODROME IT EQUIPMENT	\$ 3,921.52
EFT12075	03/12/2021	AVON WASTE	MONTHLY RUBBISH COLLECTION - OCTOBER 2021	\$ 14,557.20
EFT12076	03/12/2021	BANNER EXCAVATIONS & ROCKBREAKING	GRAVEL PUSH-UP	\$ 19,690.00
EFT12077	03/12/2021	BITUTEK PTY LTD	SPRAY & SUPPLY BITUMEN - KOOLYANOBING, BEATON, SOUTHERN CROSS SOUTH ROADS	\$ 125,149.64
EFT12078	03/12/2021	BOC GASES	GAS CONTAINER HIRE & GAS SUPPLY - NOVEMBER 2021 - INCLUDING DEWAR	\$ 977.05
EFT12079	03/12/2021	R DELLA BOSCA FAMILY TRUST	GRADER HIRE	\$ 13,475.00
EFT12080	03/12/2021	BROOKS HIRE SERVICES PTY LTD	ROLLER HIRE	\$ 4,230.69
EFT12081	03/12/2021	BUNNINGS GROUP LTD	BUILDING SUPPLIES	\$ 745.41
EFT12082	03/12/2021	EMCS	PHONE BUNDLE REIMBURSEMENT - NOVEMBER 2021	\$ 95.00
EFT12083	03/12/2021	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 523.44
EFT12084	03/12/2021	BRYAN CLOSE	ORDINARY COUNCIL MEETING - NOVEMBER 2021	\$ 600.00
EFT12085	03/12/2021	COPIER SUPPORT	PHOTOCOPIER READINGS - NOVEMBER 2021	\$ 953.23
EFT12086	03/12/2021	COURIER AUSTRALIA	TOLL FREIGHT	\$ 211.88
EFT12087	03/12/2021	DUN DIRECT PTY LTD	RATES VOUCHER	\$ 50.00
EFT12088	03/12/2021	RATEPAYER	RATES REFUND	\$ 259.73
EFT12089	03/12/2021	FELTON INTERNATIONAL GROUP P/L	COUNCIL CHAMBERS EQUIPMENT	\$ 1,947.00
EFT12090	03/12/2021	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2021/22 ESL QUARTER 2 IN ACCORDANCE WITH THE DEPARTMENT OF FIRE AND EMERGENCY SERVICES OF WA ACT 1998 PART6A - EMERGENCY SERVICES LEVY - SECTION 36ZJ AND OPTION B AGREEMENT ARRANGEMENTS. ESLB 2ND QTR CONTRIBUTION	\$ 32,957.60
EFT12091	03/12/2021	FORPARK AUSTRALIA	CONSTELLATION PARK ROOF SHADE STRUCTURE	\$ 57,172.50
EFT12092	03/12/2021	GARY MICHAEL GUERINI	ORDINARY COUNCIL MEETING - NOVEMBER 2021	\$ 493.07
EFT12093	03/12/2021	MT HAMPTON PROGRESS ASSOCIATION	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 1,376.49
EFT12094	03/12/2021	INDUSTRIAL AUTOMATION GROUP P/L	STANDPIPE MAINTENANCE & EQUIPMENT	\$ 8,818.70
EFT12095	03/12/2021	ASO	REIMBURSEMENT	\$ 88.81
EFT12096	03/12/2021	RATEPAYER	RATES REFUND	\$ 46.38
EFT12097	03/12/2021	LANDGATE	CERTIFICATE OF TITLE COPY	\$ 27.20
EFT12098	03/12/2021	LIBERTY OIL RURAL PTY LTD	BULK DIESEL	\$ 29,052.00
EFT12099	03/12/2021	LINDA ROSE	ORDINARY COUNCIL MEETING - NOVEMBER 2021	\$ 716.83
EFT12100	03/12/2021	RATEPAYER	RATES REFUND	\$ 289.00
EFT12101	03/12/2021	YILGARN MEN'S SHED INC	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 2,000.00
EFT12102	03/12/2021	MISMATCH WORKSHOP	LANDFILL SERVICES	\$ 2,365.00
EFT12103	03/12/2021	MOORINE ROCK TENNIS CLUB	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 1,870.00
EFT12104	03/12/2021	OFFICE NATIONAL	OFFICE EQUIPMENT	\$ 136.64

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12105	03/12/2021	PAYWISE PTY LTD	PAYROLL DEDUCTIONS - NOVATED LEASE	\$ 483.21
EFT12106	03/12/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	IT EQUIPMENT & SETUP - MEDICAL CENTRE	\$ 32,032.50
EFT12107	03/12/2021	PHILIP SPENCER NOLAN	ORDINARY COUNCIL MEETING - NOVEMBER 2021	\$ 697.03
EFT12108	03/12/2021	WA CONTRACT RANGER SERVICES	WEEKLY RANGER SERVICES 21/22	\$ 1,309.00
EFT12109	03/12/2021	ROBYN WHEELER	CARAVAN PARK REFUND	\$ 120.00
EFT12110	03/12/2021	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES INCLUDING - ARCTURUS STREET & ARCHERNAR STREET PUMP STATION UPGRADE	\$ 16,850.00
EFT12111	03/12/2021	THE TRUSTEE FOR BELMONT UNIT TRUST T/AS DAIMLER TRUCKS PERTH	VEHICLE PARTS	\$ 1,094.81
EFT12112	03/12/2021	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 108.00
EFT12113	03/12/2021	KALGOORLIE SOLOMONS FLOORING	6 LIBRA AND AERODROME FLOORING UPGRADE	\$ 27,889.00
EFT12114	03/12/2021	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	FIRST AID KIT INSPECTIONS	\$ 432.05
EFT12115	03/12/2021	ST JOSEPH'S SCHOOL T/AS ST JOSEPHS CATHOLIC SCHOOL SOUTHERN CROSS	SAINT JOSEPH PRIMARY SCHOOL END OF YEAR AWARD DONATION	\$ 75.00
EFT12116	03/12/2021	SOUTH WEST FIRE	VEHICLE PARTS	\$ 439.08
EFT12117	03/12/2021	SOUTHERN CROSS MOTORCYCLE CLUB INC	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 2,000.00
EFT12118	03/12/2021	SOUTHERN CROSS MOTOR MART	VEHICLE PARTS	\$ 1,178.60
EFT12119	03/12/2021	SOUTHERN CROSS SPEEDWAY	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 1,944.00
EFT12120	03/12/2021	B & S CLOSE FAMILY INVESTMENTS PTY LTD T/AS SOUTHERN CROSS TYRE & AUTO SERVICES	VEHICLE PARTS AND SUPPLIES INCLUDING - BULK OIL	\$ 10,759.63
EFT12121	03/12/2021	SYNERGY	POWER - NOVEMBER 2021	\$ 15,614.99
EFT12122	03/12/2021	TOTAL EDEN WATERING SYSTEMS PTY LTD	GARDENING EQUIPMENT	\$ 498.60
EFT12123	03/12/2021	TUTT BRYANT EQUIPMENT	VEHICLE PARTS	\$ 362.96
EFT12124	03/12/2021	WATER CORPORATION.	WATER - DECEMBER 2021 - BODALLIN STP	\$ 2,436.40
EFT12125	03/12/2021	WAYNE ALAN DELLA BOSCA	ORDINARY COUNCIL MEETING - NOVEMBER 2021	\$ 600.00
EFT12126	03/12/2021	RATEPAYER	RATES REFUND	\$ 342.84
EFT12127	03/12/2021	THE WORKWEAR GROUP PTY LTD	STAFF UNIFORM	\$ 45.05
EFT12128	03/12/2021	YILGARN AGRICULTURAL SOCIETY	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 714.00
EFT12129	03/12/2021	SOUTHERN CROSS COFFEE LOUNGE	CATERING FOR BUSHFIRE TRAINING	\$ 420.00
EFT12130	03/12/2021	YILGARN MOTORING ENTHUSIASTS	COMMUNITY FUNDING PROGRAM 2021 - 2022	\$ 2,000.00
EFT12131	03/12/2021	YILGARN NETBALL ASSOCIATION	COMMUNITY FUNDING PROGRAM - 2021/2022	\$ 2,000.00
EFT12132	03/12/2021	AIM NEDIA GROUP PTY LTD T/AS YILGARN PLUMBING AND GAS	PLUMBING SERVICES	\$ 1,698.60
EFT12133	17/12/2021	CEO	PHONE BUNDLE REIMBURSEMENT - NOVEMBER 2021	\$ 69.99

Shire of Yilgarn

**Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
Presented to Council, 17th February 2022**

CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12134	17/12/2021	THE TRUSTEE FOR THE CPW UNIT TRUST T/A ADVERTISER PRINT	SHIRE OF YILGARN 2022 COMMUNITY CALENDARS	\$ 4,789.00
EFT12135	17/12/2021	AFGRI EQUIPMENT AUSTRALIA PTY LTD	VEHICLE PARTS	\$ 456.54
EFT12136	17/12/2021	WA DISTRIBUTORS PTY LTD	CLEANING CONSUMABLES	\$ 687.80
EFT12137	17/12/2021	THE TRUSTEE FOR URBAN PAVEMENTS UNIT TRUST T/A AAA ASPHALT SURFACES	ROAD MATERIALS	\$ 2,805.00
EFT12138	17/12/2021	AUSTRALIA DAY COUNCIL OF SA INC	AUSTRALIA DAY MEDALLIONS	\$ 85.00
EFT12139	17/12/2021	AVON WASTE	MONTHLY RUBBISH COLLECTION - NOVEMBER 2021	\$ 13,181.84
EFT12140	17/12/2021	BEV MARTIN TEXTILES	CARAVAN PARK SUPPLIES	\$ 66.57
EFT12141	17/12/2021	BITUTEK PTY LTD	SPRAY & SUPPLY BITUMEN - MOORINE SOUTH ROAD, BODALLIN NORTH ROAD	\$ 481,884.04
EFT12142	17/12/2021	R DELLA BOSCA FAMILY TRUST	GRADER HIRE	\$ 16,362.50
EFT12143	17/12/2021	BROOKS HIRE SERVICES PTY LTD	ROLLER HIRE	\$ 2,395.80
EFT12144	17/12/2021	BUNNINGS GROUP LTD	GARDENING SUPPLIES	\$ 515.84
EFT12145	17/12/2021	CHATFIELDS TREE NURSERY	PLANTS FOR REVEG PROJECTS - 2022 - DEPOSIT	\$ 5,347.76
EFT12146	17/12/2021	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 523.44
EFT12147	17/12/2021	CIVIC LEGAL PTY LTD	REPRESENTATION UNDER LG ACT - UNTIDY PREMISES	\$ 4,315.50
EFT12148	17/12/2021	CJ PHOTO	SKATE PARK OPEN DAY PHOTOGRAPHY	\$ 100.00
EFT12149	17/12/2021	COMMERCIAL AQUATICS AUSTRALIA PTY LTD	ANNUAL SWIMMING POOL SERVICE	\$ 9,075.00
EFT12150	17/12/2021	COURIER AUSTRALIA	TOLL FREIGHT	\$ 301.95
EFT12151	17/12/2021	DISTINCTIVE PRINTING SERVICES PTY LTD	SHIRE STATIONERY SUPPLIES	\$ 2,596.00
EFT12152	17/12/2021	RATEPAYER	RATES REFUND	\$ 1,011.65
EFT12153	17/12/2021	WESTERN AUSTRALIAN ELECTORAL COMMISSION	2021 ORDINARY COUNCIL ELECTIONS	\$ 5,334.58
EFT12154	17/12/2021	POOL MANAGER	REIMBURSEMENT	\$ 20.39
EFT12155	17/12/2021	EMI	REIMBURSEMENT FOR 50% RELOCATION COSTS	\$ 1,855.00
EFT12156	17/12/2021	GREAT EASTERN FREIGHTLINES	AGGREGATE CARTING & ROADTRAIN HIRE	\$ 61,417.33
EFT12157	17/12/2021	GREAT SOUTHERN FUEL	VEHICLE SUPPLIES	\$ 353.11
EFT12158	17/12/2021	GRILLEX PTY LTD	CONSTELLATION PARK FURNITURE	\$ 10,462.10
EFT12159	17/12/2021	HANDY FUEL MANAGEMENT SOLUTIONS PTY LTD	FUEL BOWSER MAINTENANCE	\$ 3,795.00
EFT12160	17/12/2021	HERSEY SAFETY PTY LTD	SIGNAGE AND SAFETY EQUIPMENT	\$ 937.32
EFT12161	17/12/2021	HI-TEC ALARMS	QUARTERLY ALARM MONITORING - JAN-MAR	\$ 171.60
EFT12162	17/12/2021	IAN DEREK CHRISTIE	BUILDING SERVICES INCLUDING - PATHWAY ALONG SPICA STREET	\$ 37,431.58
EFT12163	17/12/2021	INDUSTRIAL AUTOMATION GROUP P/L	STANDPIPE MAINTENANCE & EQUIPMENT	\$ 871.20
EFT12164	17/12/2021	IT VISION AUSTRALIA PTY LTD	IT SERVICES	\$ 1,100.00
EFT12165	17/12/2021	JUMP 4 US	KIDS ENTERTAINMENT - AUSTRALIA DAY	\$ 1,390.00

Shire of Yilgarn

**Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
Presented to Council, 17th February 2022**

CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12166	17/12/2021	KAL ENGINEERING CONSULTANTS	PLANS FOR NEW MECHANICS OFFICE	\$ 2,340.25
EFT12167	17/12/2021	WESFARMERS KLEENHEAT GAS PTY LTD	GAS SUPPLIED - LPG BULK	\$ 1,877.08
EFT12168	17/12/2021	LANDGATE	VALUATION EXPENSES	\$ 41.30
EFT12169	17/12/2021	LGIS RISK MANAGEMENT	INSURANCE SERVICES	\$ 6,230.15
EFT12170	17/12/2021	WA LOCAL GOVERNMENT ASSOCIATION	TENDER ADVERTISING	\$ 577.58
EFT12171	17/12/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LOCAL GOVERNMENT PROFESSIONALS MEMBERSHIP FEES - 2021/2022	\$ 398.25
EFT12172	17/12/2021	MARKETFORCE	ELECTION ADVERTISING	\$ 846.34
EFT12173	17/12/2021	MARKET CREATIONS	MARKETING SERVICES	\$ 1,650.00
EFT12174	17/12/2021	MISMATCH WORKSHOP	LANDFILL SERVICES	\$ 2,673.00
EFT12175	17/12/2021	MOMAR AUSTRALIA PTY LTD	CLEANING CONSUMABLES	\$ 1,337.88
EFT12176	17/12/2021	M & W KITCHENS & CABINETS	BUILDING SUPPLIES	\$ 418.00
EFT12177	17/12/2021	OFFICE NATIONAL	DEPOT STATIONERY	\$ 1,193.98
EFT12178	17/12/2021	IXOM OPERATIONS PTY LTD	CHLORINE BOTTLE RENTAL - NOVEMBER 2021	\$ 409.20
EFT12179	17/12/2021	PAYWISE PTY LTD	PAYROLL DEDUCTIONS - NOVATED LEASE	\$ 483.21
EFT12180	17/12/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	ONSITE IT SERVICES - MEDICAL CENTRE	\$ 1,155.50
EFT12181	17/12/2021	RAILWAY TAVERN	ADMIN REFRESHMENTS	\$ 266.00
EFT12182	17/12/2021	WA CONTRACT RANGER SERVICES	WEEKLY RANGER SERVICES 21/22	\$ 1,028.50
EFT12183	17/12/2021	RESOURCE SOLUTIONS WA PTY LTD	CARAVAN PARK REFUND	\$ 475.00
EFT12184	17/12/2021	ROSS'S DIESEL SERVICE	VEHICLE PARTS	\$ 506.66
EFT12185	17/12/2021	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES INCLUDING -NEW XMAS LIGHTING	\$ 11,013.20
EFT12186	17/12/2021	EMRS	REIMBURSEMENT	\$ 134.37
EFT12187	17/12/2021	SHEQSY PTY LTD	GPS PACKAGE - DECEMBER 2021	\$ 197.84
EFT12188	17/12/2021	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 114.00
EFT12189	17/12/2021	FOODWORKS - SRI DEVESH PTY LTD	FOODWORKS PURCHASES SHIRE - NOVEMBER 2021	\$ 432.21
EFT12190	17/12/2021	SOUTHERN CROSS GENERAL PRACTICE	PRE-EMPLOYMENT MEDICAL	\$ 343.20
EFT12191	17/12/2021	SOUTHERN CROSS HARDWARE AND NEWS	HARDWARE PURCHASES - NOVEMBER 2021	\$ 5,936.53
EFT12192	17/12/2021	WHEATBELT HOTELS PTY LTD	MUSEUM VOLUNTEER YEAR END LUNCHEON	\$ 578.00
EFT12193	17/12/2021	TOTAL EDEN WATERING SYSTEMS PTY LTD	GARDENING EQUIPMENT	\$ 1,458.03
EFT12194	17/12/2021	TUTT BRYANT EQUIPMENT	VEHICLE PARTS	\$ 501.75
EFT12195	17/12/2021	AUSTRALIA DAY COUNCIL OF W.A.(INC)	AUSTRALIA DAY AWARD CERTIFICATES	\$ 6.40
EFT12196	17/12/2021	BOB WADDELL & ASSOCIATES PTY LTD	CONSULTANCY SERVICES	\$ 99.00
EFT12197	17/12/2021	WATERGROUP PTY LTD	SEWERAGE MAINTENANCE	\$ 528.00
EFT12198	17/12/2021	WATER CORPORATION.	WATER - DECEMBER 2021	\$ 176,806.64
EFT12199	17/12/2021	WESTRAC EQUIPMENT PTY LTD	GRADER PARTS	\$ 2,987.86

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
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CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12200	17/12/2021	TELSTRA	SMS SERVICE - NOVEMBER 2021	\$ 476.47
EFT12201	17/12/2021	WURTH AUSTRALIA PTY LTD	VEHICLE PARTS	\$ 433.96
EFT12202	17/12/2021	THE WORKWEAR GROUP PTY LTD	STAFF UNIFORM	\$ 50.47
EFT12203	17/12/2021	YILGARN AGENCIES	DEPOT SUPPLIES - INCLUDING ROUNDUP	\$ 10,886.49
EFT12204	17/12/2021	AIM NEDIA GROUP PTY LTD T/AS YILGARN PLUMBING AND GAS	PLUMBING SERVICES - INCLUDING ARCHERNAR PIT MAINTENANCE	\$ 7,937.00
EFT12205	22/12/2021	RATEPAYER	RATES REFUND	\$ 31,717.68
EFT12206	22/12/2021	RATEPAYER	RATES REFUND	\$ 9,179.11
EFT12207	22/12/2021	BLACKMAN FABRICATIONS	CARAVAN PARK MAINTENANCE	\$ 3,569.50
EFT12208	22/12/2021	BRYAN CLOSE	ORDINARY COUNCIL MEETING - DECEMBER 2021 INCLUDING ORDINARY COUNCIL MEETING - OCTOBER 2021	\$ 800.00
EFT12209	22/12/2021	COMMERCIAL AQUATICS AUSTRALIA PTY LTD	SWIMMING POOL MAINTENANCE	\$ 313.50
EFT12210	22/12/2021	COPIER SUPPORT	PHOTOCOPIER READINGS - DECEMBER 2021	\$ 460.71
EFT12211	22/12/2021	COURIER AUSTRALIA	TOLL FREIGHT	\$ 336.24
EFT12212	22/12/2021	GARY MICHAEL GUERINI	ORDINARY COUNCIL MEETING - DECEMBER 2021 INCLUDING ORDINARY COUNCIL MEETING - OCTOBER 2021 + TRAVEL	\$ 893.07
EFT12213	22/12/2021	GILBA DOWNS	ROADTRAIN HIRE	\$ 6,732.00
EFT12214	22/12/2021	GREAT EASTERN FREIGHTLINES	ROADTRAIN HIRE	\$ 8,118.00
EFT12215	22/12/2021	JODIE MAREE COBDEN	ORDINARY COUNCIL MEETING - DECEMBER 2021 INCLUDING ORDINARY COUNCIL MEETING - OCTOBER 2021	\$ 800.00
EFT12216	22/12/2021	LAWN DOCTOR	SX OVAL AND CONSTELLATION PARK MAINTENANCE	\$ 7,535.00
EFT12217	22/12/2021	LEONIE COUTIS HAIRDRESSER	2021 SENIORS CHRISTMAS VOUCHER USAGE	\$ 150.00
EFT12218	22/12/2021	LIBERTY OIL RURAL PTY LTD	BULK DIESEL	\$ 28,200.00
EFT12219	22/12/2021	LINDA ROSE	ORDINARY COUNCIL MEETING - DECEMBER 2021 INCLUDING ORDINARY COUNCIL MEETING - OCTOBER 2021 + TRAVEL	\$ 958.42
EFT12220	22/12/2021	MISMATCH WORKSHOP	LANDFILL ATTENDANT	\$ 1,265.00
EFT12221	22/12/2021	PHILIP SPENCER NOLAN	ORDINARY COUNCIL MEETING - DECEMBER 2021 INCLUDING ORDINARY COUNCIL MEETING - OCTOBER 2021 + TRAVEL	\$ 1,097.03
EFT12222	22/12/2021	RAILWAY TAVERN	REFRESHMENTS	\$ 182.00
EFT12223	22/12/2021	SHIRE OF KELLERBERRIN	REFRESHMENTS REIMBURSEMENT	\$ 48.25
EFT12224	22/12/2021	SKATE SCULPTURE	SKATE PARK OPENING EXPENSES	\$ 550.00
EFT12225	22/12/2021	WATER CORPORATION.	WATER - DECEMBER 2021 - REMAINDER	\$ 20,727.49
EFT12226	22/12/2021	WAYNE ALAN DELLA BOSCA	ORDINARY COUNCIL MEETING - DECEMBER 2021 INCLUDING GECZ & WEROC COMMITTEE MEETINGS	\$ 1,000.00
EFT12227	22/12/2021	THE WORKWEAR GROUP PTY LTD	STAFF UNIFORM	\$ 73.69
EFT12228	22/12/2021	COOPER & OXLEY GROUP PTY LTD	AQUATIC CENTRE RETENTION BALANCE RELEASED	\$ 152,039.25
TOTAL EFT PAYMENTS				\$ 1,643,570.47

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**Payments made from the Municipal Account for the Period 1st December 2021 to 31st December 2021
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CHQ/EFT	Date	Payee	Description	Amount
CHQ				
1837	07/12/2021	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 29/11/2021 TO 30/11/2021	\$ 937.75
1838	01/12/2021	SOUTHERN CROSS GENERAL PRACTICE	MONTHLY PAYMENT TO THE DOCTOR - DECEMBER 2021	\$ 6,600.00
1839	07/12/2021	MOTORCHARGE LIMITED	FUEL CARD - NOVEMBER 2021	\$ 2,367.53
1840	08/12/2021	CANON FINANCE AUSTRALIA PTY LTD	CANON PHOTOCOPIER LEASE - DECEMBER 2021	\$ 333.96
1841	08/12/2021	WESTPAC BANKING CORPORATION	NET PAYROLL PPE - 07/12/2021	\$ 90,743.65
1842	07/12/2021	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 02/12/2021 TO 03/12/2021	\$ 5,123.00
1843	13/12/2021	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - BONDER HIRE DECEMBER 2021	\$ 250.00
1844	13/12/2021	TELSTRA	PHONE - NOVEMBER 2021 - SKELETON WEED MOBILE	\$ 122.20
1845	16/12/2021	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - DATA, EQUIPMENT, VOICE - NOVEMBER 2021	\$ 1,363.19
1846	16/12/2021	TELSTRA	PHONE - NOVEMBER 2021 - SHIRE	\$ 1,034.84
1847	14/12/2021	WESTPAC BANKING CORPORATION	CEO CREDIT CARD - NOVEMBER 2021	\$ 1,513.55
1848	14/12/2021	WESTPAC BANKING CORPORATION	EMCS CREDIT CARD - NOVEMBER 2021	\$ 195.74
1849	10/12/2021	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 06/12/2021 TO 10/12/2021	\$ 5,962.25
1850	17/12/2021	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 13/12/2021 TO 17/12/2021	\$ 9,796.90
1851	22/12/2021	WESTPAC BANKING CORPORATION	NET PAYROLL PPE - 21/12/2021	\$ 94,275.65
1852	23/12/2021	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 20/12/2021 TO 23/12/2021	\$ 16,344.95
1853	23/12/2021	TELSTRA	PHONE - NOVEMBER 2021 - MANAGER MOBILES	\$ 687.77
1854	24/12/2021	CANON FINANCE AUSTRALIA PTY LTD	BACK PHOTOCOPIER LEASE - DECEMBER 2021	\$ 127.62
TOTAL CHEQUES				\$ 237,780.55

CORPORATE CREDIT CARDS

CEOCC-NOV21	14/12/2021	CROWN PERTH	LGPRO STATE CONFERENCE ACCOMMODATION	\$ 845.02
CEOCC-NOV21	14/12/2021	THE FRAMING FACTORY	EMI LEAVING GIFT	\$ 331.25
CEOCC-NOV21	14/12/2021	VATYMER PTY LTD T/AS THE SHOE KINGS	MULTITOOL AND ENGRAVING	\$ 145.00
CEOCC-NOV21	14/12/2021	CROWN PERTH	LGPRO STATE CONFERENCE MEALS + PARKING	\$ 192.28
TOTAL CEO CREDIT CARD				\$ 1,513.55

EMSCC-NOV21	14/12/2021	DUNNINGS ROADHOUSE SOUTHERN CROSS	EMI RETIREMENT REFRESHMENTS	\$ 18.10
EMSCC-NOV21	14/12/2021	SAFETYCULTURE PTY LTD	IAUDITOR SUBSCRIPTION FOR PERFORMING WORKPLACE INSPECTIONS - NOVEMBER 2021	\$ 26.40
EMSCC-NOV21	14/12/2021	SHIRE OF YILGARN DOT	ONE YEAR DRIVERS LICENSE RENEWAL - DEPOT STAFF	\$ 44.05
EMSCC-NOV21	14/12/2021	LANDGATE	TITLE SEARCH	\$ 27.20
EMSCC-NOV21	14/12/2021	IINET/WESTNET	MONTHLY CHARGES FOR BUSINESS NBN - 2021/2022 - DECEMBER 2021	\$ 79.99
TOTAL EMCS CREDIT CARD				\$ 195.74

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CHQ				
41087	03/12/2021	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41088	03/12/2021	SHIRE OF YILGARN	PAYROLL DEDUCTIONS	\$ 1,180.00
41089	17/12/2021	AUSTRALIAN COMMUNICATIONS & MEDIA AUTH.	ACMA BROADCASTING LICENSE 2021-2022	\$ 553.00
41090	17/12/2021	DEPARTMENT OF TRANSPORT	FLEET VEHICLE LICENSING -2022	\$ 14,189.95
41091	17/12/2021	EX-TENANT	BOND REFUND 4 / 50 ANTARES STREET + ONE WEEK RENT OVERPAYMENT	\$ 1,250.00
41092	17/12/2021	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41093	17/12/2021	SHIRE OF YILGARN	PAYROLL DEDUCTIONS	\$ 1,180.00
41094	17/12/2021	SHIRE OF YILGARN	CHEMIST LEASE - RETAINED IN TRUST (T13) - NOVEMBER 2021	\$ 550.00
TOTAL CHEQUES				\$ 18,943.95

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Payments made from the Trust Account for the Period 1st December 2021 to 31st December 2021
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CHQ/EFT	Date	Payee	Description	Amount
CHQ				
402616	14/12/2021	PUBLIC TRANSPORT AUTHORITY	TRANSWA TICKET SALES NOVEMBER 2021	\$ 351.52
402617	14/12/2021	SHIRE OF YILGARN	TRANSWA SHIRE COMMISSION NOVEMBER 2021	\$ 68.78
402619	22/12/2021	SHIRE OF YILGARN	BALANCE OF TRUST ACCOUNT MONIES TRASNFERRED TO MUNICIPAL ACCOUNT	\$ 994.94
TOTAL CHEQUES				\$ 1,415.24

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Payments made from the Municipal Account for the Period 1st January 2021 to 31st January 2021
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CHQ/EFT	Date	Payee	Description	Amount
DIRECT DEBITS				
DD16454.1	04/01/2022	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	\$ 14,334.64
DD16454.2	04/01/2022	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	PAYROLL DEDUCTIONS	\$ 504.77
DD16454.3	04/01/2022	PRIME SUPER	PAYROLL DEDUCTIONS	\$ 459.63
DD16454.4	04/01/2022	BT SUPER FOR LIFE ACCOUNT	PAYROLL DEDUCTIONS	\$ 1,273.09
DD16454.5	04/01/2022	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 672.27
DD16454.6	04/01/2022	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 717.55
DD16454.7	04/01/2022	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,404.55
DD16454.8	04/01/2022	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 493.27
DD16454.9	04/01/2022	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 576.53
DD16454.10	04/01/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 902.75
DD16454.11	04/01/2022	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 453.57
TOTAL DIRECT DEBIT 16454				\$ 22,792.62
DD16489.1	18/01/2022	THE TRUSTEE FOR AWARE SUPER	PAYROLL DEDUCTIONS	\$ 13,495.45
DD16489.2	18/01/2022	AUSTRALIAN SUPER	PAYROLL DEDUCTIONS	\$ 675.97
DD16489.3	18/01/2022	PRIME SUPER	PAYROLL DEDUCTIONS	\$ 459.63
DD16489.4	18/01/2022	BT SUPER FOR LIFE ACCOUNT	PAYROLL DEDUCTIONS	\$ 1,295.99
DD16489.5	18/01/2022	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	PAYROLL DEDUCTIONS	\$ 695.37
DD16489.6	18/01/2022	BEATON FARMING CO SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 769.98
DD16489.7	18/01/2022	BT PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,406.78
DD16489.8	18/01/2022	FIRST CHOICE EMPLOYER SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 615.70
DD16489.9	18/01/2022	THE TRUSTEE FOR MACQUARIE SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	\$ 623.05
DD16489.10	18/01/2022	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 566.96
DD16489.11	18/01/2022	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 468.55
TOTAL DIRECT DEBIT 16489				\$ 22,073.43
TOTAL DIRECT DEBITS				\$ 44,866.05
BANK FEES				
	04/01/2022	WESTPAC BANK	MONTHLY PLAN FEE - MUNI	\$ 20.00
	04/01/2022	WESTPAC BANK	ACTIVITY FEE	\$ 145.20
	04/01/2022	WESTPAC BANK	MERCHANT FEES	\$ 512.81
	31/01/2022	WESTPAC BANK	TRANSFER FEES	\$ 4.50
TOTAL BANK FEES				\$ 682.51

Shire of Yilgarn

**Payments made from the Municipal Account for the Period 1st January 2021 to 31st January 2021
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EFT				
EFT12229	6/01/2022	LOMBARDI NOMINEES PTY LTD	TWO SIDE TIPPER TRAILERS	\$ 218,096.00
EFT12230	12/01/2022	ABCO PRODUCTS	CLEANING CONSUMABLES	\$ 494.12
EFT12231	12/01/2022	AERODROME MANAGEMENT SERVICES PL	AERODROME MANAGEMENT SERVICES - NOVEMBER-DECEMBER 2021	\$ 4,158.00
EFT12232	12/01/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	GRADER PARTS	\$ 1,727.43
EFT12233	12/01/2022	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY - DECEMBER 2021	\$ 3,498.00
EFT12234	12/01/2022	AUSTRALIA POST	POSTAL CHARGES - DECEMBER 2021	\$ 627.84
EFT12235	12/01/2022	AVON WASTE	MONTHLY RUBBISH COLLECTION - DECEMBER 2021	\$ 14,658.46
EFT12236	12/01/2022	BITUTEK PTY LTD	SPRAY & SUPPLY BITUMEN	\$ 8,892.73
EFT12237	12/01/2022	BOC GASES	GAS CONTAINER HIRE & GAS SUPPLY - DECEMBER 2021	\$ 113.07
EFT12238	12/01/2022	R DELLA BOSCA FAMILY TRUST	GRADER HIRE	\$ 13,090.00
EFT12239	12/01/2022	DUNNINGS ROADHOUSE SOUTHERN CROSS	RATES INCENTIVE 21/22 VOUCHER USAGE	\$ 50.00
EFT12240	12/01/2022	EMCS	PHONE BUNDLE REIMBURSEMENT - DECEMBER 2021	\$ 95.00
EFT12241	12/01/2022	CARBOS CONCRETE	BUILDING SUPPLIES	\$ 2,128.50
EFT12242	12/01/2022	C & F BUILDING APPROVALS	BUILDING APPROVALS	\$ 330.00
EFT12243	12/01/2022	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 1,046.88
EFT12244	12/01/2022	GARDENING STAFF	REIMBURSEMENT -GARDENING EQUIPMENT	\$ 59.00
EFT12245	12/01/2022	CIVIC LEGAL PTY LTD	LEGAL SERVICES	\$ 3,576.10
EFT12246	12/01/2022	BRYAN CLOSE	2021/2022 DEPUTY PRESIDENT'S ALLOWANCE - 2ND INSTALMENT	\$ 1,500.00
EFT12247	12/01/2022	COPIER SUPPORT	CRC PHOTOCOPIER PRINTING - DECEMBER 2021	\$ 759.88
EFT12248	12/01/2022	CORPORATE PROFILE PTY LTD	50% DEPOSIT - REBRANDING OF STAFF POLO SHIRTS	\$ 2,287.45
EFT12249	12/01/2022	CORSIGN	SIGNAGE	\$ 306.02
EFT12250	12/01/2022	COURIER AUSTRALIA	TOLL FREIGHT	\$ 348.71
EFT12251	12/01/2022	GILBA DOWNS	ROADTRAIN HIRE	\$ 5,544.00
EFT12252	12/01/2022	GREAT EASTERN FREIGHTLINES	DEPOT FREIGHT	\$ 1,404.76
EFT12253	12/01/2022	MT HAMPTON PROGRESS ASSOCIATION	CATERING FOR COUNCIL MEETING AT MT HAMPTON - 21ST OCTOBER 2021	\$ 2,528.00
EFT12254	12/01/2022	WESFARMERS KLEENHEAT GAS PTY LTD	GAS SUPPLIED - LPG BULK - DECEMBER 2021	\$ 1,257.59
EFT12255	12/01/2022	LANDGATE	SOFTWARE MEMBERSHIP - 2022	\$ 2,405.00
EFT12256	12/01/2022	LEONIE COUTIS HAIRDRESSER	2021 SENIOR CHRISTMAS VOUCHERS X3	\$ 150.00
EFT12257	12/01/2022	STATE LIBRARY OF WESTERN AUSTRALIA	CRC LIBRARY FREIGHT	\$ 163.72
EFT12258	12/01/2022	PERLEX HOLDINGS PTY LTD	AUSTRALIA DAY KIDS ENTERTAINMENT	\$ 2,800.00

Shire of Yilgarn

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EFT				
EFT12259	12/01/2022	AVN NORTHAM PTY LTD AS TRUSTEE FOR THE KNIPETRAIDING TRUST T/AS MERREDIN TOYOTA	VEHICLE PARTS	\$ 75.06
EFT12260	12/01/2022	MISMATCH WORKSHOP	LANDFILL ATTENDANT	\$ 3,795.00
EFT12261	12/01/2022	IXOM OPERATIONS PTY LTD	CHLORINE BOTTLE RENTAL - DECEMBER 2021	\$ 443.30
EFT12262	12/01/2022	PAYWISE PTY LTD	PAYROLL DEDUCTIONS - NOVATED LEASE	\$ 966.42
EFT12263	12/01/2022	PERFECT COMPUTER SOLUTIONS PTY LTD	IT SERVICES - DECEMBER 2021	\$ 297.50
EFT12264	12/01/2022	R.G. & A.P. POWNALL	MECHANICAL SERVICES	\$ 170.42
EFT12265	12/01/2022	RAILWAY TAVERN	EOY REFRESHMENTS	\$ 1,562.00
EFT12266	12/01/2022	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES	\$ 3,658.80
EFT12267	12/01/2022	THE TRUSTEE FOR BELMONT UNIT TRUST T/AS DAIMLER TRUCKS PERTH	VEHICLE PARTS - PRIME MOVER	\$ 1,429.69
EFT12268	12/01/2022	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 228.00
EFT12269	12/01/2022	FOODWORKS - SRI DEVESH PTY LTD	FOODWORKS PURCHASES SHIRE - DECEMBER 2021 INCLUDING SENIOR'S VOUCHER REDEMPTION X11	\$ 1,224.42
EFT12270	12/01/2022	PORTACRETE CONCRETE LOGISTICS	BUILDING SERVICES - CONCRETE - SHADE SHELTER CONSTELLATION PARK	\$ 5,299.80
EFT12271	12/01/2022	SOUTHERN CROSS HARDWARE AND NEWS	HARDWARE PURCHASES - DECEMBER 2021 - INCLUDING SENIOR'S VOUCHER REDEMPTION X14	\$ 5,024.88
EFT12272	12/01/2022	SOUTHERN CROSS MOTOR MART	VEHICLE PARTS	\$ 503.55
EFT12273	12/01/2022	WHEATBELT HOTELS PTY LTD	SENIOR'S VOUCHER REDEMPTION X2	\$ 100.00
EFT12274	12/01/2022	B & S CLOSE FAMILY INVESTMENTS PTY LTD T/AS SOUTHERN CROSS TYRE & AUTO SERVICES	VEHICLE PARTS & MAINTENANCE	\$ 8,934.04
EFT12275	12/01/2022	SYNERGY	POWER - DECEMBER 2021	\$ 20,829.42
EFT12276	12/01/2022	TOTAL EDEN WATERING SYSTEMS PTY LTD	GARDENING EQUIPMENT - SPRINKLERS	\$ 1,969.42
EFT12277	12/01/2022	BOB WADDELL & ASSOCIATES PTY LTD	CONSULTANCY SERVICES	\$ 165.00
EFT12278	12/01/2022	WATER CORPORATION.	WATER - DECEMBER 2021 - REVISED READINGS	\$ 4,168.62
EFT12279	12/01/2022	WAYNE ALAN DELLA BOSCA	2021/2022 SHIRE PRESIDENT'S ALLOWANCE - 2ND INSTALMENT - AS PER BUDGET	\$ 6,000.00
EFT12280	12/01/2022	WESTRAC EQUIPMENT PTY LTD	GRADER PARTS	\$ 3,252.75
EFT12281	28/01/2022	CEO	INTERNET REIMBURSMENT - DECEMBER 2021	\$ 69.99
EFT12282	28/01/2022	ABCO PRODUCTS	CLEANING CONSUMABLES	\$ 435.14
EFT12283	28/01/2022	WA DISTRIBUTORS PTY LTD	CLEANING CONSUMABLES	\$ 877.10
EFT12284	28/01/2022	ALTAN RIO MINERALS (AUST) PTY LTD	CARAVAN PARK REFUND	\$ 380.00

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CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12285	28/01/2022	ASSET MANAGEMENT ENGINEERS PTY LTD	PLANT INSPECTION	\$ 1,974.50
EFT12286	28/01/2022	R DELLA BOSCA FAMILY TRUST	GRADER HIRE	\$ 14,245.00
EFT12287	28/01/2022	STAT ENTERPRISES PTY LTD TRADING AS BP ROADHOUSE SOUTHERN CROSS	SENIOR'S VOUCHER REDEMPTION X6	\$ 300.00
EFT12288	28/01/2022	B & RM QUADRIO & SON	GRAVEL SUPPLY	\$ 4,400.00
EFT12289	28/01/2022	BULLIVANTS PTY LTD	SAFETY INSPECTION - DEPOT SAFETY EQUIPMENT	\$ 825.00
EFT12290	28/01/2022	BUNNINGS GROUP LTD	DEPOT SUPPLIES	\$ 2,033.72
EFT12291	28/01/2022	C & F BUILDING APPROVALS	BUILDING APPROVAL	\$ 165.00
EFT12292	28/01/2022	AUST. GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 523.44
EFT12293	28/01/2022	COURIER AUSTRALIA	TOLL FREIGHT	\$ 375.91
EFT12294	28/01/2022	C R KENNEDY & COMPANY PTY LTD	DEPOT EQUIPMENT - AUTO LEVELLER	\$ 5,500.00
EFT12295	28/01/2022	DUN DIRECT PTY LTD	BULK DIESEL	\$ 30,575.98
EFT12296	28/01/2022	E FIRE & SAFETY	SHIRE FIRE APPLIANCE SERVICING	\$ 2,394.70
EFT12297	28/01/2022	F.L. COSTELLO & CO	CARAVAN PARK EQUIPMENT - DRYER	\$ 2,442.00
EFT12298	28/01/2022	EMI	INTERNET REIMBURSEMENT - DECEMBER 2021	\$ 98.67
EFT12299	28/01/2022	GREAT SOUTHERN FUEL	VEHICLE PARTS	\$ 445.41
EFT12300	28/01/2022	IAN DEREK CHRISTIE	BUILDING SERVICES - PART PAYMENT - MECHANIC'S NEW SHED	\$ 23,171.59
EFT12301	28/01/2022	INDUSTRIAL AUTOMATION GROUP P/L	STANDPIPE PARTS	\$ 49.50
EFT12302	28/01/2022	EXTERIA STREET & PARK OUTFITTERS	CONSTELLATION PARK - PICNIC SHELTER	\$ 7,740.10
EFT12303	28/01/2022	MEDELECT	MEDICAL CENTRE SERVICING	\$ 1,397.00
EFT12304	28/01/2022	COMFORT STYLE MERREDIN COMFORT STYLE	DEPOT EQUIPMENT	\$ 3,064.00
EFT12305	28/01/2022	MERREDIN GLAZING SERVICE	BUILDING MAINTENANCE	\$ 419.10
EFT12306	28/01/2022	METAL ARTWORK CREATIONS	REBRANDING EXPENSES	\$ 375.65
EFT12307	28/01/2022	MISMATCH WORKSHOP	LANDFILL ATTENDANT	\$ 2,530.00
EFT12308	28/01/2022	OFFICE NATIONAL	OFFICE SUPPLIES - INCLUDING WHITEBOARDS	\$ 2,084.03
EFT12309	28/01/2022	PAYWISE PTY LTD	PAYROLL DEDUCTIONS - NOVATED LEASE	\$ 483.21
EFT12310	28/01/2022	VANGUARD PUBLISHING PTY LTD T/AS PREMIUM PUBLISHERS	ADVERTISING	\$ 2,541.00
EFT12311	28/01/2022	WA CONTRACT RANGER SERVICES	RANGER SERVICES - DECEMBER 2021/JANUARY 2022	\$ 2,010.25
EFT12312	28/01/2022	MUSEUM STAFF	REIMBURSEMENT FOR MUSEUM HOUSEKEEPING	\$ 23.00
EFT12313	28/01/2022	SHAC ELECTRICAL SERVICES	ELECTRICAL SERVICES - INCLUDING CARAVAN PARK GENSET SETUP	\$ 19,078.25
EFT12314	28/01/2022	EMRS	INTERNET REIMBURSEMENT - DECEMBER 2021/JANUARY 2022	\$ 193.65
EFT12315	28/01/2022	SHEQSY PTY LTD	GPS PACKAGE - JANUARY 2022	\$ 197.84

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2021 to 31st January 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
EFT				
EFT12316	28/01/2022	THE TRUSTEE FOR BELMONT UNIT TRUST T/AS DAIMLER TRUCKS PERTH	VEHICLE PARTS	\$ 2,702.57
EFT12317	28/01/2022	YILGARN SHIRE SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 114.00
EFT12318	28/01/2022	EAGLE PETROLEUM TRADING AS STALLION FUELS	SENIOR'S VOUCHER REDEMPTION X2	\$ 100.00
EFT12319	28/01/2022	PORTACRETE CONCRETE LOGISTICS	BUILDING SERVICES - CONCRETE - BBQ SHADE SHELTER CONSTELLATION PARK	\$ 1,606.00
EFT12320	28/01/2022	BERRIDGE CRANE COMPANY T/AS SOUTHERN CROSS CRANE HIRE	TRANSPORT SERVICES	\$ 1,760.00
EFT12321	28/01/2022	WHEATBELT HOTELS PTY LTD	SENIOR'S VOUCHER REDEMPTION X2	\$ 96.00
EFT12322	28/01/2022	RATEPAYER	RATES REFUND	\$ 144.18
EFT12323	28/01/2022	BOB WADDELL & ASSOCIATES PTY LTD	CONSULTANCY SERVICES	\$ 2,516.25
EFT12324	28/01/2022	WATER CORPORATION.	WATER - DECEMBER 2021 - COMMUNITY STP	\$ 612.67
EFT12325	28/01/2022	WESTRAC EQUIPMENT PTY LTD	VEHICLE PARTS	\$ 1,138.68
EFT12326	28/01/2022	TELSTRA	SMS SERVICE - DECEMBER 2021	\$ 513.72
EFT12327	28/01/2022	THE WORKWEAR GROUP PTY LTD	STAFF UNIFORMS	\$ 721.95
EFT12328	28/01/2022	YILGARN AGENCIES	BUILDING SUPPLIES - CONSTELLATION PARK FENCING	\$ 5,100.74
EFT12329	28/01/2022	AIM NEDIA GROUP PTY LTD T/AS YILGARN PLUMBING AND GAS	PLUMBING SERVICES - INCLUDING BODALIN HALL LEACH DRAINS	\$ 8,222.42
TOTAL EFT PAYMENTS				\$ 522,963.26

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2021 to 31st January 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
CHQ				
1855	04/01/2022	SOUTHERN CROSS GENERAL PRACTICE	MONTHLY PAYMENT TO THE DOCTOR - JANUARY 2022	\$ 6,600.00
1856	05/01/2022	WESTPAC BANKING CORPORATION	NET PAYROLL PPE - 04/01/2022	\$ 116,257.79
1857	06/01/2022	MOTORCHARGE LIMITED	FUEL CARD - DECEMBER 2021	\$ 2,385.07
1858	10/01/2022	CANON FINANCE AUSTRALIA PTY LTD	CANON PHOTOCOPIER LEASE - JANUARY 2022	\$ 333.96
1859	12/01/2022	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - BONDER HIRE JANUARY 2022	\$ 250.00
1860	14/01/2022	TELSTRA	PHONE - DECEMBER 2021 - SKELETON WEED MOBILE	\$ 122.20
1861	17/01/2022	TELSTRA	PHONE - DECEMBER 2021 - SHIRE	\$ 955.34
1862	18/01/2022	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	COMMANDER TELEPHONE FEES - DATA, EQUIPMENT, VOICE - DECEMBER 2021	\$ 1,361.43
1863	19/01/2022	WESTPAC BANKING CORPORATION	NET PAYROLL PPE - 18/01/2022	\$ 89,508.66
1864	20/01/2022	MISMATCH WORKSHOP	SUPERANNUATION ACCUMULATION - 03/10/2021 - 19/12/2021 MISMATCH WORKSHOP	\$ 1,539.50
1865	21/01/2022	TELSTRA	PHONE - DECEMBER 2021 - MANAGER MOBILES	\$ 687.21
1866	24/01/2022	CANON FINANCE AUSTRALIA PTY LTD	BACK PHOTOCOPIER LEASE - JANUARY 2022	\$ 127.62
1867	07/01/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 04/01/2022 TO 07/01/2022	\$ 7,308.60
1868	14/01/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 10/01/2022 TO 14/01/2022	\$ 27,593.10
1869	17/01/2022	WESTPAC BANKING CORPORATION	CEO CREDIT CARD - DECEMBER 2021	\$ 240.60
1870	17/01/2022	WESTPAC BANKING CORPORATION	EMCS CREDIT CARD - DECEMBER 2021	\$ 804.79
1871	21/01/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 17/01/2022 TO 21/01/2022	\$ 23,584.30
1872	28/01/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING FROM 24/01/2022 TO 28/01/2022	\$ 3,732.20
1873	31/01/2022	DEPARTMENT OF TRANSPORT	DOT LICENSING - 31/01/2022	\$ 44.05
TOTAL CHEQUES				\$ 283,436.42

CORPORATE CREDIT CARDS

CEOCC-DEC21	17/01/2022	MERREDIN BAKERY	SKATE PARK OPENING SUPPLIES	\$ 90.00
CEOCC-DEC21	17/01/2022	MERREDIN IGA	SKATE PARK OPENING SUPPLIES	\$ 13.62
CEOCC-DEC21	17/01/2022	JB HI-FI	PHONE CASE & SCREEN PROTECTOR	\$ 92.93
CEOCC-DEC21	17/01/2022	SHIRE OF YILGARN DOT	ONE YEAR RENEWAL OF LICENSE - DEPOT STAFF	\$ 44.05
TOTAL CEO CREDIT CARD				\$ 240.60

EMCSCC-DEC21	17/01/2022	LANDGATE	CERTIFICATE OF TITLES X4	\$ 108.80
EMCSCC-DEC21	17/01/2022	LANDGATE	CERTIFICATE OF TITLE	\$ 27.20
EMCSCC-DEC21	17/01/2022	OFFICEWORKS MIDLAND	COMPUTER WEBCAM	\$ 117.00
EMCSCC-DEC21	17/01/2022	ROSS'S DIESEL SERVICE MERREDIN	ANNUAL HEAVY VEHICLE INSPECTION	\$ 195.40

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2021 to 31st January 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
CHQ				
EMCSCC-DEC21	17/01/2022	SAFETYCULTURE PTY LTD	IAUDITOR SUBSCRIPTION FOR PERFORMING WORKPLACE INSPECTIONS - DECEMBER 2021	\$ 26.40
EMCSCC-DEC21	17/01/2022	AUSTRALIA POST SOUTHERN CROSS	2021-2022 RATES INCENTIVE PRIZE - 2ND PRIZE - BCF GIFT VOUCHERS X5	\$ 250.00
EMCSCC-DEC21	17/01/2022	IINET/WESTNET	MONTHLY CHARGES FOR BUSINESS NBN - 2021/2022 - JANUARY 2022	\$ 79.99
TOTAL EMCS CREDIT CARD				\$ 804.79

Shire of Yilgarn

Payments made from the Municipal Account for the Period 1st January 2021 to 31st January 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
CHQ				
41095	12/01/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41096	12/01/2022	SHIRE OF YILGARN	PAYROLL DEDUCTIONS	\$ 1,180.00
41097	12/01/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41098	12/01/2022	SHIRE OF YILGARN	PAYROLL DEDUCTIONS	\$ 1,180.00
41099	12/01/2022	SHIRE OF YILGARN	CHEMIST LEASE - RETAINED IN TRUST (T13) - DECEMBER 2021	\$ 550.00
41100	28/01/2022	BULLFINCH PROGRESS ASSOCIATION	REIMBURSEMENT - MANAGEMENT OF BULLFINCH CARAVAN PARK	\$ 1,100.00
41101	28/01/2022	LGRCEU	PAYROLL DEDUCTIONS	\$ 20.50
41102	28/01/2022	SHIRE OF YILGARN	PAYROLL DEDUCTIONS	\$ 1,180.00
			TOTAL CHEQUES	\$ 5,251.50

Shire of Yilgarn

Payments made from the Trust Account for the Period 1st January 2021 to 31st January 2021
Presented to Council, 17th February 2022

CHQ/EFT	Date	Payee	Description	Amount
CHQ				
402620	17/01/2022	PUBLIC TRANSPORT AUTHORITY	TRANSWA TICKET SALES DECEMBER 2021.	380.91
402621	17/01/2022	SHIRE OF YILGARN	TRANSWA COMMISSION DECEMBER 2021	34.44
402622	25/01/2022	BUILDING COMMISSION	BSL REMITTANCE 09/2021 - 01/2022	585.20
TOTAL CHEQUES				\$ 1,000.55



Annual Report

2020 / 2021



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Shire of Yilgarn Profile



The Shire of Yilgarn situated along the Great Eastern Highway 380km east of Perth is 30,720 square km's with a population of approximately 1200. The Yilgarn is known by many as the gateway to the Wheatbelt and the Goldfields. The name "Yilgarn" is Aboriginal for "white stone or quarts".

The two major industries in the area are mining and agriculture. Gold, gypsum, salt and iron ore are mined, while grain, wool, sheep, cattle and pigs are the focus of the rural industry. The co-existence of mining and agriculture has balanced the Yilgarn economy, with the two (economies) supplementing and complimenting each other through their respective boom and bust cycles.

Gold was first discovered at Eenuin and Golden Valley in late 1887. In early 1888 Tom Riesley and Mick Toomey discovered gold in the locality they named "Southern Cross" after the stars which had been their guide. All the streets, parks and the salt lake, within and around the town, are named after stars and constellations.

Southern Cross is the major town centre of the Shire, other townsites include Bodallin, Bullfinch, Ghooli, Marvel Loch, Koolyanobbing, Moorine Rock and Yellowdine.

Tourism is a growing industry in the Yilgarn with there being many wonderful attractions including Frog Rock, Karalee Dam, Hunts Soak and the Yilgarn History Museum.

OUR VISION



The Shire of Yilgarn is a strong farming and mining community.

We are a progressive Shire where people of all ages love to call home. Tourism is a key industry and local businesses thrive.

Councillors

President

Cr Wayne
Della Bosca

Term
2017-2021



**Deputy
President**

Cr Bryan Close

Term
2017-2021



Cr Gary Guerini

Term
2017-2021

Cr Suzy Shaw

Term
2017-2021



Cr Phil Nolan

Term
2019-2023

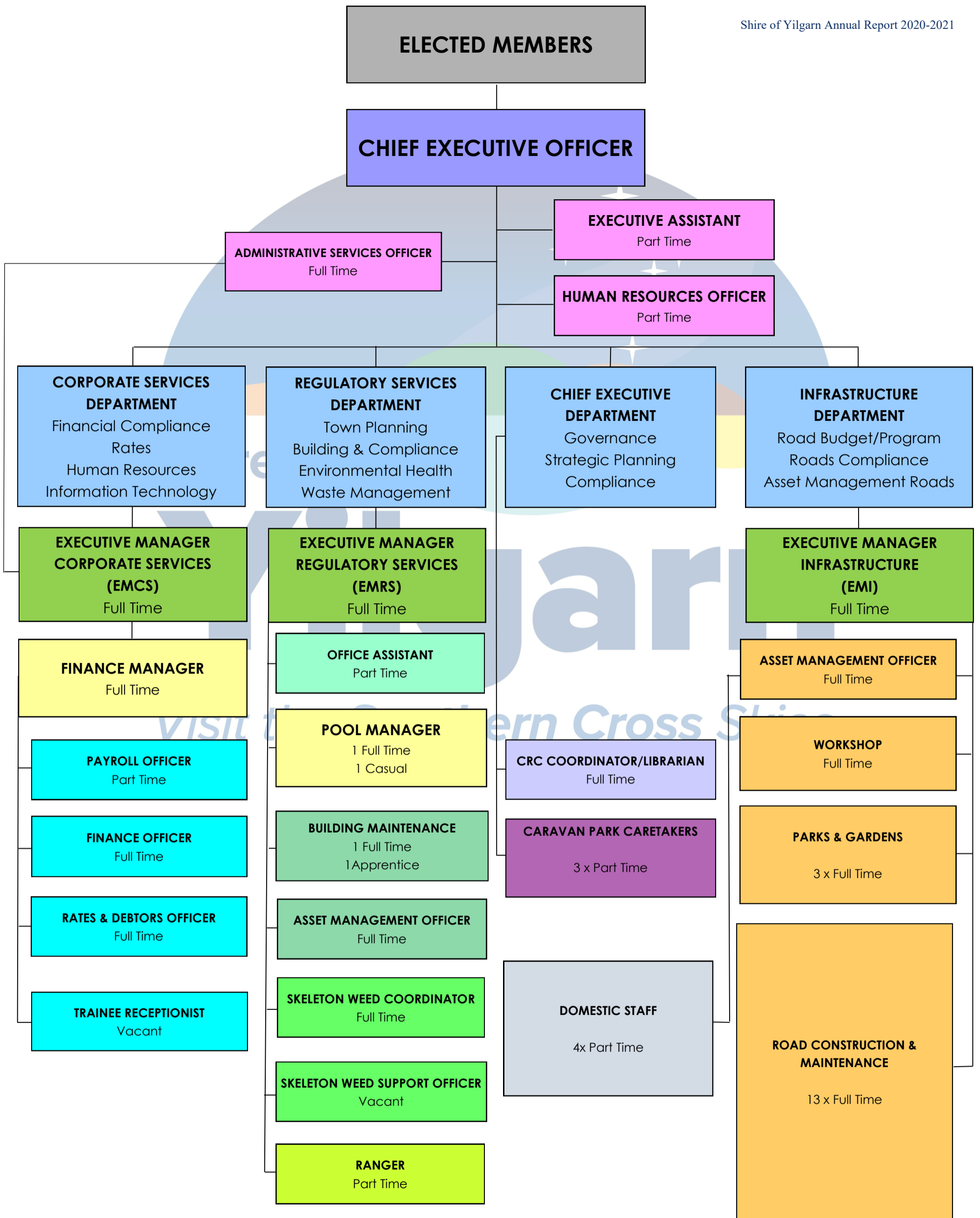
Cr Jodie Cobden

Term
2019-2023



Cr Linda Rose

Term
2019-2023



ORGANISATION STRUCTURE

June 2021

Shire President's Report

I am pleased to present the Annual Report to the ratepayers and residents of the district on the activities of the Shire of Yilgarn for the 2020/2021 financial year in my capacity as Shire President.

I recall in my 2019/2020 Report stating that *“Hopefully by the time that I present the 2020/2021 Annual Report, the pandemic will be well and truly behind us and we can return to some normality”*. Unfortunately, this is not the case and we now live in a world that is dominated by the effects of the COVID-19 Pandemic. We in Western Australia, and particularly in country WA, have been spared somewhat but we must remain vigilant and be ready for a possible outbreak in the future. You can be assured that Council and its staff have planned for such an event and will be doing everything we can do to protect our residents and workforce should such a situation arise.

I am pleased to report that the Shire of Yilgarn achieved all of its goals and objectives in the 2020/2021 financial year and we could not have undertaken this without the cooperation between Council, the Executive Team and all employees associated with the organisation. It is certainly a team effort and I am particularly proud to lead a committed group of Councillors who work cohesively with the CEO and his staff to be able to provide the wonderful facilities that we have in the Yilgarn district.

We are entering a new phase in the Executive team with the retirement of our CEO (Peter Clarke) and the impending retirement of our long serving Executive Manager Infrastructure (Robert Bosenberg). I would like to acknowledge Robert's service to the Shire of Yilgarn over 47 years, originally starting in the Depot crew before eventually working his way up to Executive Manager Infrastructure. Robert's departure will leave a huge gap in the organisation as his local knowledge is widespread. We knew this day would come and the loss of these two experienced people will be significant, but I am pleased to advise that the Shire has recruited well prior to their departures.

I am extremely pleased to report that Nic Warren, our previous Executive Manager Regulatory Services has been elevated to the CEO position and we are very confident that Nic will be an engaging CEO with Council and the community and I wish him well in his new position with the Shire. I will have the opportunity of welcoming the other replacement Executive Team members in the 2021/2022 Annual Report.

I would like to sincerely thank my fellow Councillors for their support in the year under review, particularly Cr Bryan Close as Deputy Shire President for his loyal support. I would like to wish Councillors Gary Guerini, Suzy Shaw and Bryan Close the very best as their terms expire in October 2021. Whether they re-nominate or not, their services to the district have been much appreciated.

I wish to make mention of the Australia Day Awards for 2021, where Mrs Natalie Beaton was awarded the Premier's Citizenship Award. On behalf of Council and the community I would like to congratulate Natalie for her involvement in many sporting and community committees over many years to receive this prestigious award.

Lastly, but not least, could I extend my appreciation to all of our very important volunteers in the district who make up the fabric of our community. Whether you are a Volunteer Fire Fighter, Ambulance Officer, Office Bearer of a local community or sporting group, your work is truly valued. Your involvement in these important groups is what makes our community tick and without your input, our district would not have the heart that it does.

Cr Wayne Della Bosca
Shire President

Chief Executive Officer's Report

It is with pleasure that I present this Report to the residents of the district outlining the activities of the Shire of Yilgarn throughout the course of the 2020/2021 financial year.

One of the major issues to face the Council and its staff throughout the year was the COVID-19 Pandemic. At all times throughout the year, Council was aware of the financial difficulties that our small businesses and individuals could face as the year rolled on and therefore, to ease the burden on ratepayers in the 2020/2021 financial year, particularly due to a high-level of uncertainty as to future financial capacity, Council resolved to freeze rate increases. This freeze was in line with Council's previous commitments to ratepayers to keep rate increases as low as possible without affecting the ongoing services provided by the Shire of Yilgarn to the whole community.

Whilst it was pleasing that our community wasn't overly affected by the Pandemic in the year under review, there were ramifications for our farming community in attracting seasonal workers to assist with seeding and harvest activities. The Mining community was also stretched to the limit with its strict regime of COVID-19 protocols for its employees and contractors and also in the recruitment of skilled personnel. These issues are not over yet and there will continue to be hurdles that our industries face as the pandemic continues.

The Pandemic Stimulus Package established by the Australian Government via its Local Roads and Community Infrastructure (LRCI) Program was a significant bonus to the Shire of Yilgarn with much needed funding allocated to a variety of projects that Council had not been able to undertake in normal financial years. As part of Phase 2 of the LRCI Program, Council received \$659K which was allocated to some of the following major projects:-

- Skate Park Construction
- Spica Street Footpath continuation
- Lighting Tower Recreation Ground
- New Synthetic Surface Yilgarn Bowling Club
- New Netball Courts
- Installation of reverse cycle air-conditioning at Recreation Centre

Prior to the closure of the 2020/2021 financial year, Council was advised by the Australian Government that there would be a Phase 3 of the LRCI program and whilst the Guidelines for this funding have yet to be released, there will be a further opportunity for major projects to be undertaken in the 2021/2022 and 2022/2023 financial years.

As I have mentioned in past Annual Reports, it is always hard to outline all of the achievements in the year under review, however Council's Executive team are more than happy to expand further on any matters that residents may wish to discuss on current or future projects that Council is considering.

As this will be my last Annual Report, having decided not to renew my Contract of Employment beyond 20 August 2021, I would like to sincerely thank the Shire President and all Councillors for the support that they have given me personally during my period of tenure, and also to all of the employees at the Shire in the year under review. We are very fortunate to have the total support of Council as we navigate the significant responsibilities that are placed upon us in managing and undertaking the works that are expected of us all. I also pay thanks to the entire Shire of Yilgarn workforce for the support that they have given me during this and past financial years. We have an energetic group of people who take pride in their work and are always striving to achieve the best outcomes for all who reside in the Yilgarn district.

I would also like to personally acknowledge Council's Executive Team in Robert Bosenberg, Executive Manager Infrastructure, Cameron Watson, Executive Manager Corporate Services, and Nic Warren as Executive Manager Regulatory Services, for the support that they have given me over the past 3½ years.

The Shire of Yilgarn's Executive Team is about to go through significant changes with long serving employee Robert Bosenberg also soon to retire. Robert has been the heart and soul of the Shire over a long period of time and his local knowledge will be sorely missed. With my departure, I would like to congratulate Nic Warren on his appointment as CEO. Nic is a young and dynamic manager and was the obvious choice to take on the reins and I'm positive that he will have a long and fruitful career in local Government.

Peter Clarke
Chief Executive Officer

Executive Manager Corporate Services Report

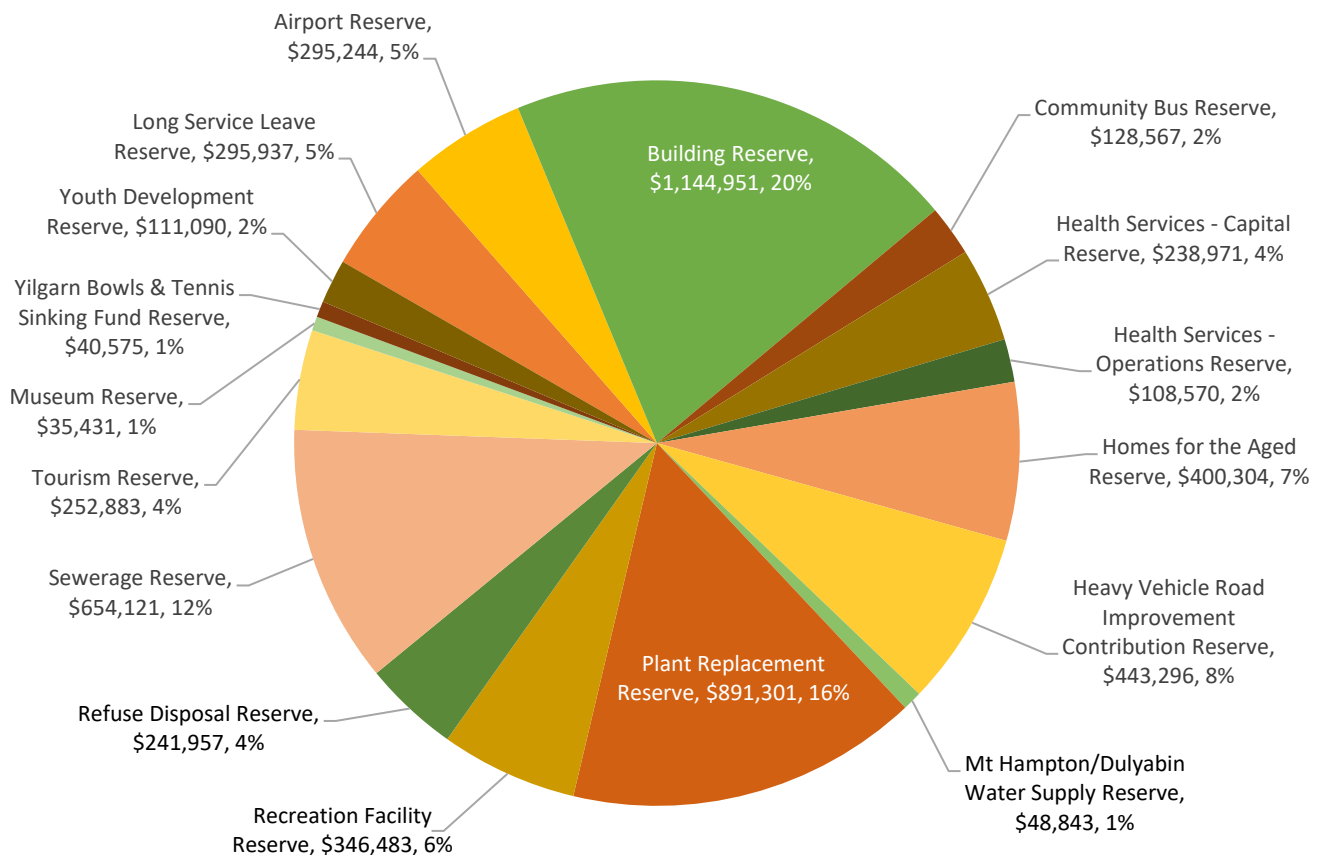
Financial Summary

Council concluded the financial year with an unadjusted nett current asset position of \$11.728m, which is an increase of \$0.972m on the 2020 reported figure of \$10.756m. Reserve funds increased by \$1.142m to \$5.678m. This was made possible by transfers to reserve totaling \$1.104m and interest earnings of \$38k.

The States Office of the Auditor General has completed an Audit of the Shire of Yilgarn Financial Statements for the period 1st July 2020 to 30th June 2021 and has submitted an Independent Auditor Report to that effect. A copy of the Report can be found in the final pages of the Annual Financial Statements.

Reserve Funds

As at 30th June 2021, Council held \$5,678,524 within several different special purpose Reserve accounts, as per the following chart



Fair Value of Assets

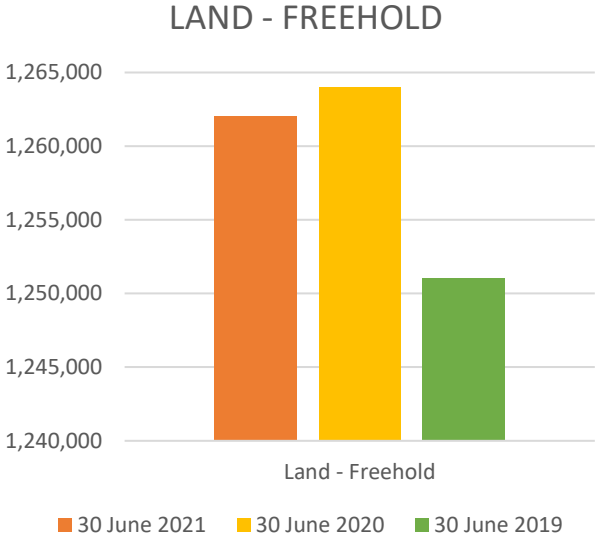
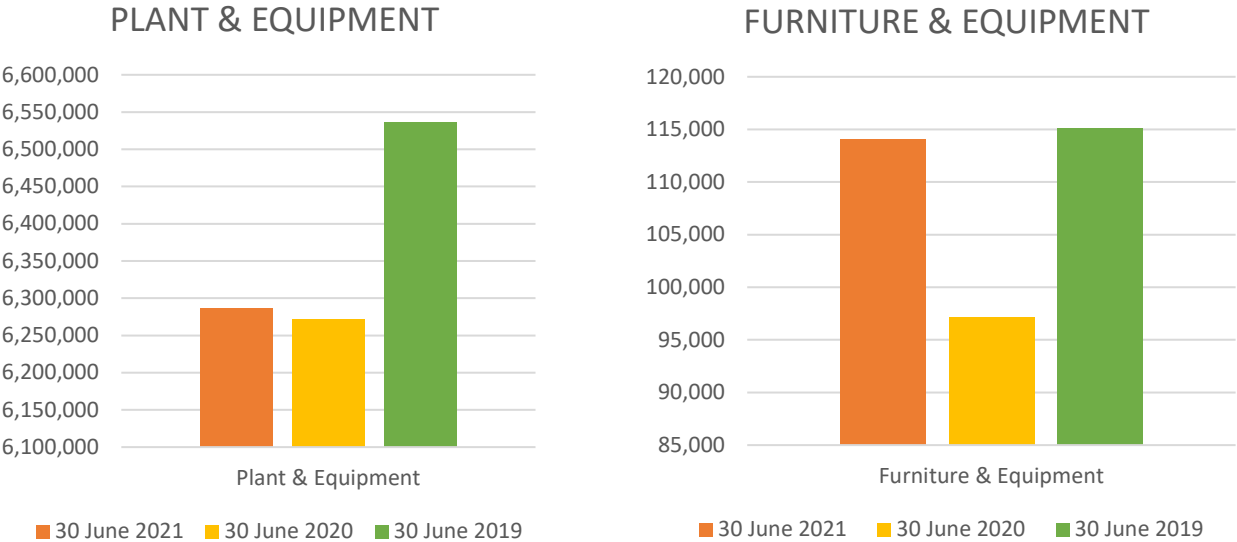
None of the Shire’s asset classes underwent a Fair Value assessment valuation in the 2020/2021 financial year. The gazettal of the *Local Government (Financial Management) Amendment Regulations 2020* occurred on the 6th November 2020.

These amendment regulations had the following affect for the 2020/2021 financial year:

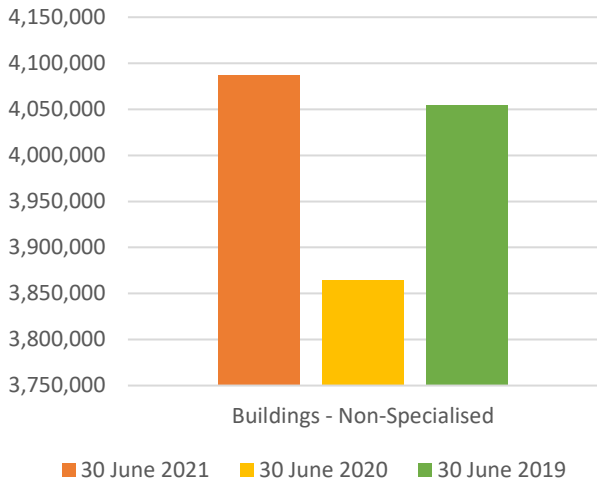
1. removed the requirement for Council to recognize its Plant and Equipment asset class including Right of Use assets, at Fair Value but instead recognize this asset class at cost; and
2. recognize Crown Land vested with Council as a Right of Use asset but at nil cost.

These amendment regulations had a retrospective implementation date of 1st July 2019.

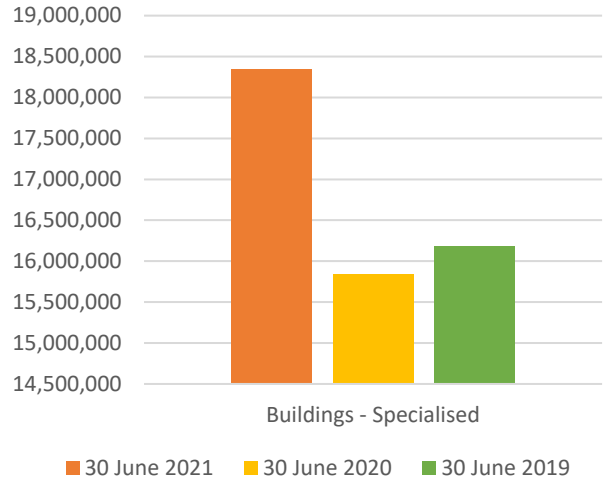
The Shire of Yilgarn’s non-Infrastructure asset depreciated valuations by class are as follows:



BUILDINGS - NON-SPECIALISED



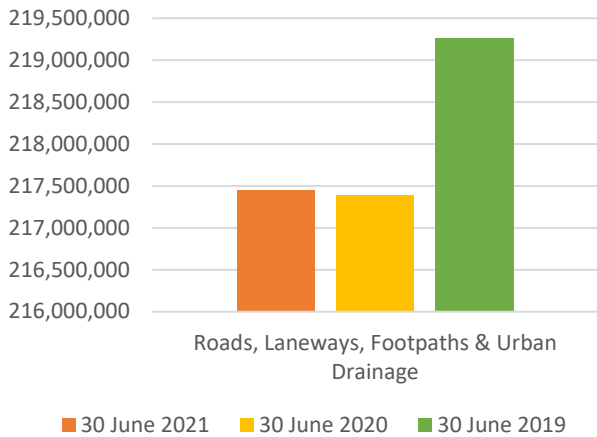
BUILDINGS - SPECIALISED



Council also maintains a Register of Small, Portable and Attractive assets which is a list of assets that fall below the statutory minimum asset acquisition value of \$5,000 but still require recording. This register was also reviewed and updated during the reporting year.

The Shire of Yilgarn’s Infrastructure asset depreciated valuations by class are as follows:

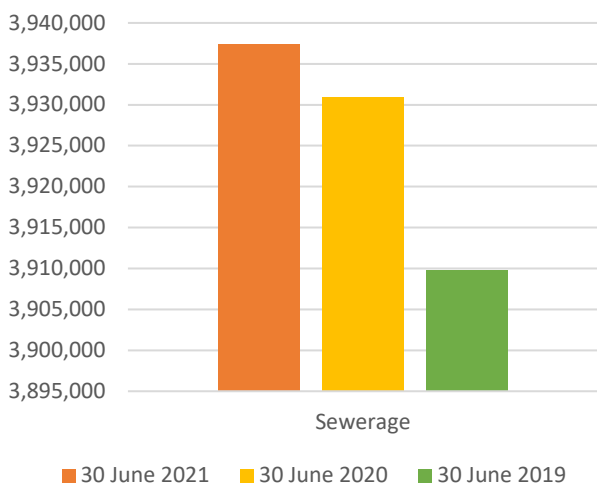
ROADS, LANEWAYS, FOOTPATHS & URBAN DRAINAGE



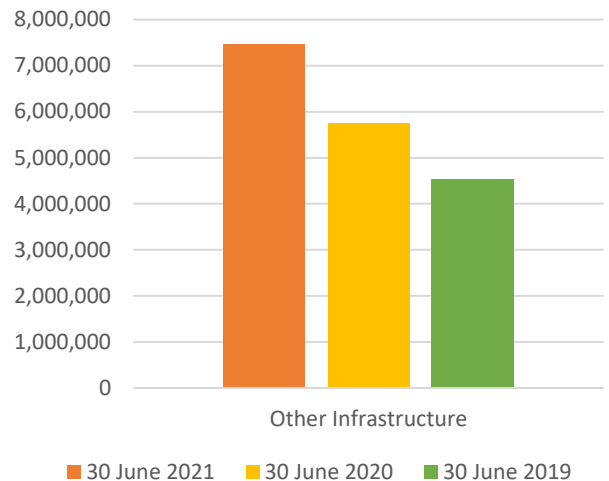
REFUSE SITES



SEWERAGE



OTHER INFRASTRUCTURE

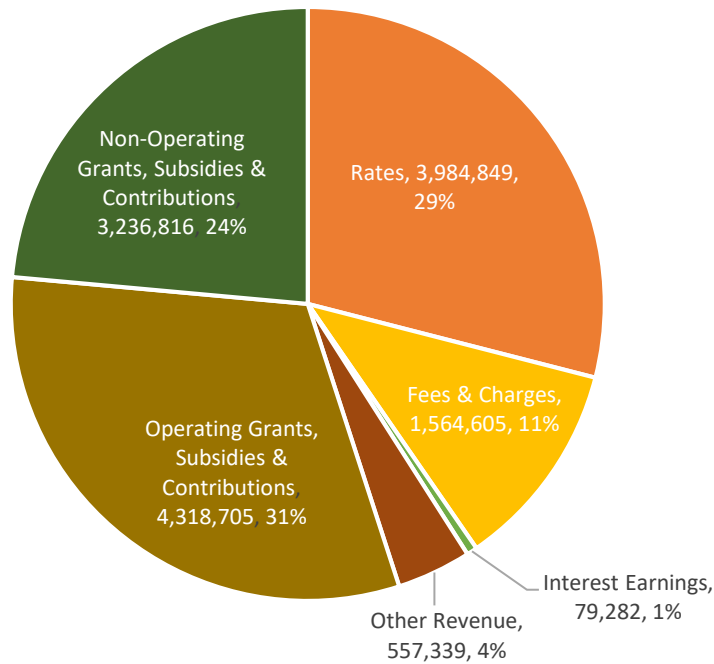


Revenue

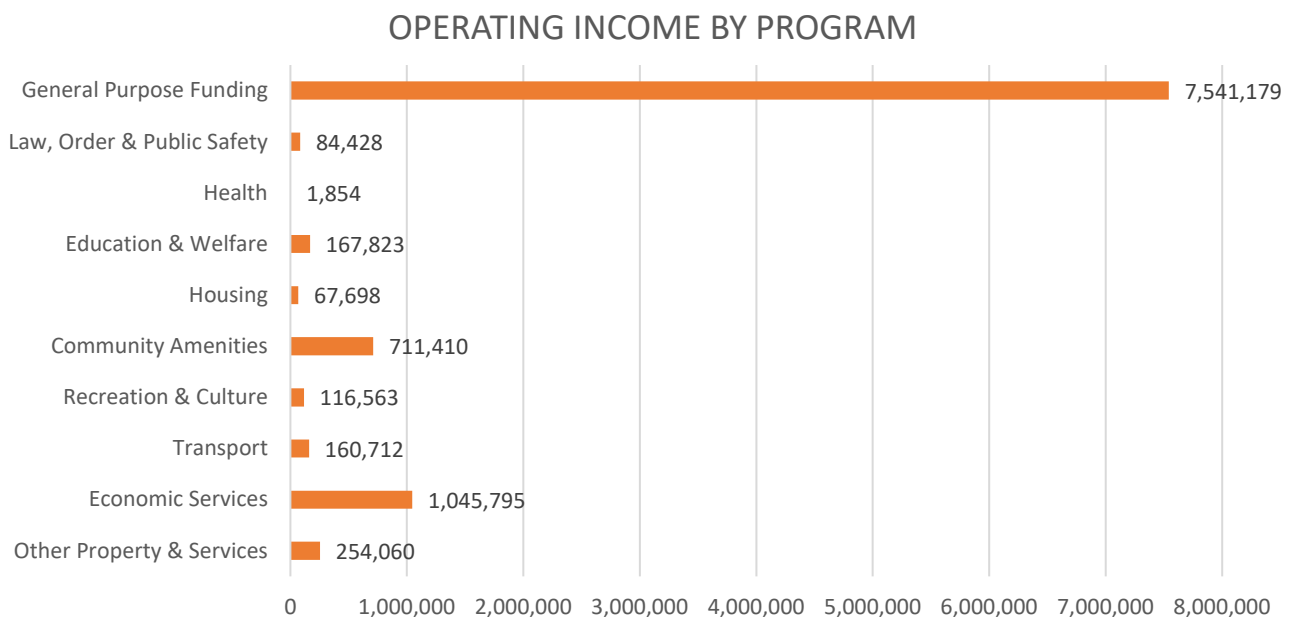
Council receives its revenue from several diverse sources, primarily through Rates & Service Charges, User Fees & charges, Interest earnings and Operating & Non-Operating Grants.

Rates & Service charges and user fees & charges are the only income streams that Council has any influence over that can affect the desired outcome.

The following chart is an indication of the source and amount of the available income streams, both operating and non-operating, in the 2020/2021 financial year:



The graph below illustrates Council's operating revenue by Program.



Rating

The amount of revenue raised from rates depends upon three factors:

- The type of rate – Gross Rental Value (GRV) or Unimproved Value (UV)
- The valuation of the property; and
- The rate in the dollar set for each Rate Type.

Gross Rental Values are generally applied to properties within town sites as well as mining infrastructure and single persons quarters. Unimproved Values relate more to rural farmland and mining tenements.

GRV (Town) are revalued every 5 years with 2018 being the last revaluation year. UV (Farming / Mining) are revalued every year. Property valuations are set by the Valuer General and are outside Council's control. Variations in valuation can be quite widespread throughout the Shire and can create inconsistencies in the rates applied to individual properties, which in turn can create confusion and uncertainty.

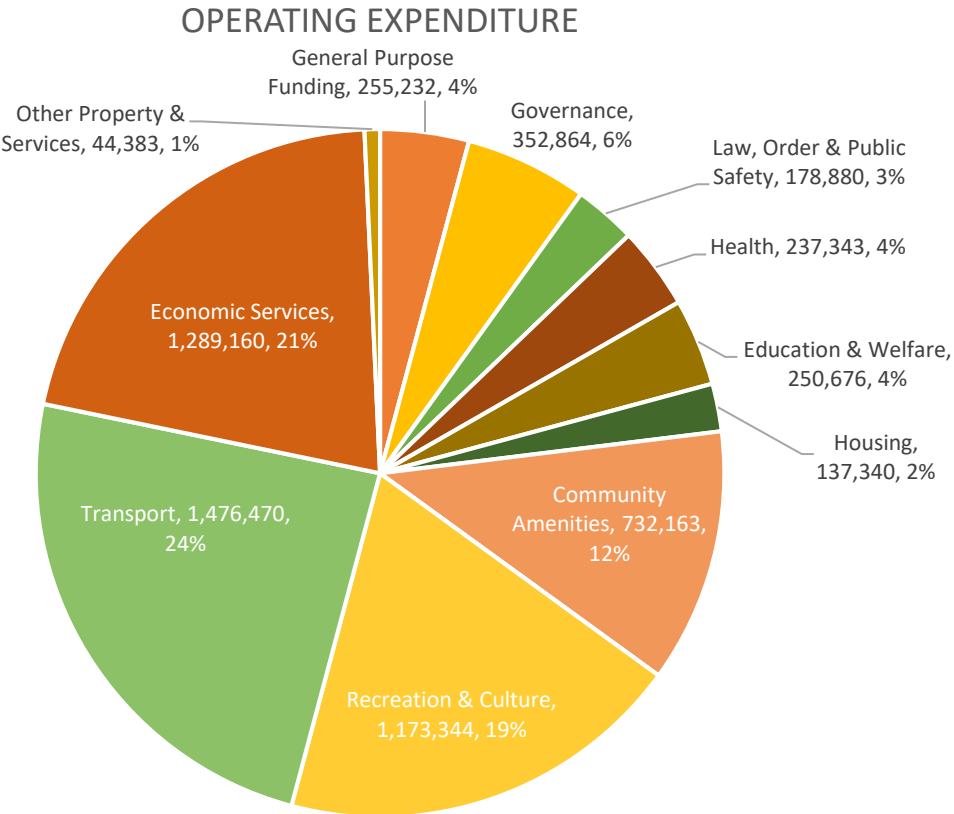
Council sets its rate budget to generate overall revenue for each type of rating and is sympathetic to those ratepayers where increases are higher than average due to increased valuations. Unfortunately, there is little that Councils can do, except encourage those ratepayers unhappy with their valuation, to appeal to the Valuer General. Councils staff are more than happy to provide advice regarding this process.

Council has elected to use a Differential Rating Model based on the individual lands zoning.

RATE TYPE	Rate in \$ / Min	No Properties	Rate Revenue	Average Valuation	Average Rate Revenue
Differential General Rate					
GRV - Residential / Industrial	11.2332	390	\$389,737	8,732	999
GRV - Commercial	7.9074	34	\$77,588	28,859	2,282
GRV - Minesites	15.8148	4	\$83,750	132,391	20,937
GRV - Single Persons Quarters	15.8148	9	\$128,684	86,069	14,298
UV - Rural	1.7575	362	\$1,826,660	287,090	5,046
UV - Mining	17.3923	325	\$1,491,443	26,362	4,589
		<u>1,124</u>	<u>\$3,997,861</u>		
Minimum Payment					
GRV - Residential / Industrial	500	117	\$57,500		
GRV - Commercial	400	7	\$2,800		
GRV - Minesites	400	3	\$1,200		
GRV - Single Persons Quarters	400	3	\$1,200		
UV - Rural	400	40	\$16,000		
UV - Mining	400	229	\$90,400		
		<u>399</u>	<u>\$169,100</u>		

Expenditure

Council’s operating expenditure was mainly in the areas of transport, recreation & culture, community amenities and economic services as can be seen from the following graph (**figures adjusted for Depreciation**).



A brief description of the service-oriented activities/programs graphed above are:

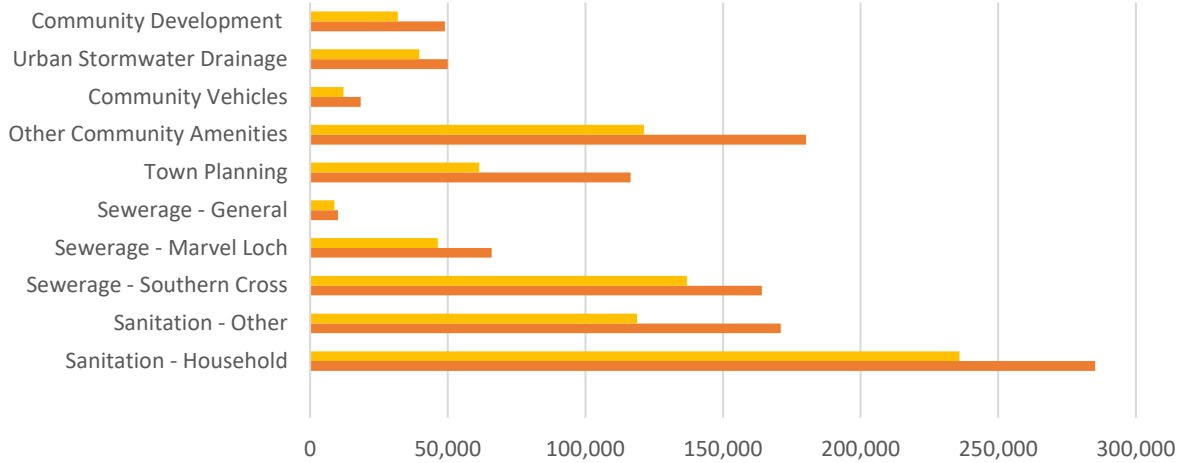
<i>GOVERNANCE</i>	To provide a decision-making process for the efficient allocation of scarce resources.
<i>GENERAL PURPOSE FUNDING</i>	To collect revenue to allow for the provision of services.
<i>LAW, ORDER & PUBLIC SAFETY</i>	To provide services to help ensure a safer and environmentally conscious community.
<i>HEALTH</i>	To provide an operational framework for environmental and community health.
<i>EDUCATION AND WELFARE</i>	To provide services to disadvantaged persons, the elderly, children and youth.
<i>HOUSING</i>	To provide and maintain staff, professional and elderly / disabled residents housing.
<i>COMMUNITY AMENITIES</i>	To provide services required by the community such as waste disposal, sewerage, cemetery and Town Planning.
<i>RECREATION AND CULTURE</i>	To establish and effectively manage infrastructure and resource which will help the social well-being of the community.
<i>TRANSPORT</i>	To provide safe, effective and efficient transport services and infrastructure to the community.
<i>ECONOMIC SERVICES</i>	To help promote the shire and its economic wellbeing.
<i>OTHER PROPERTY AND SERVICES</i>	To monitor and control council’s overheads operating accounts including plant operations, private works and engineering office expenses.

The following charts further breaks down the top 4 operating expenditure areas into their various sub-programs.

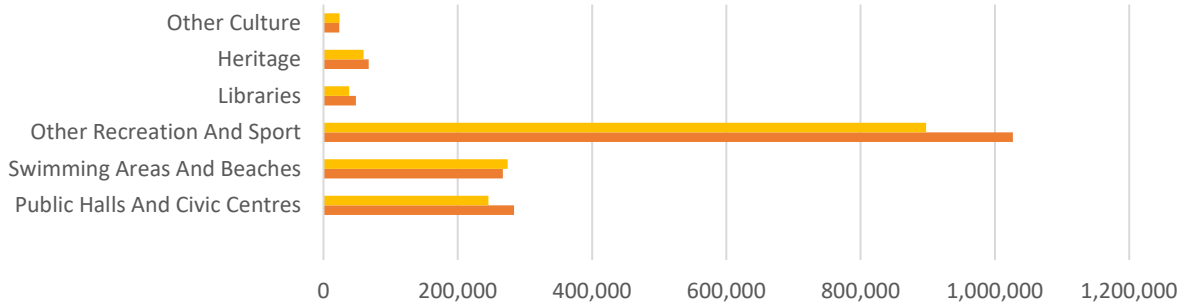
Chart Legend

Budget | Actual

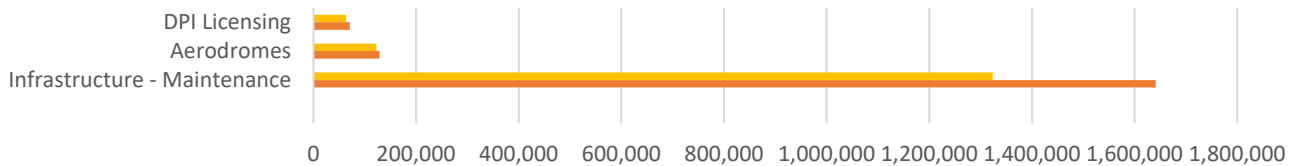
COMMUNITY AMENITIES



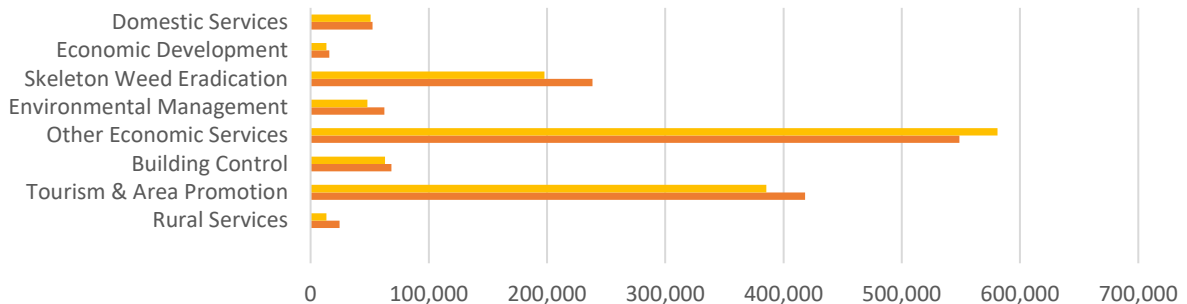
RECREATION & CULTURE



TRANSPORT

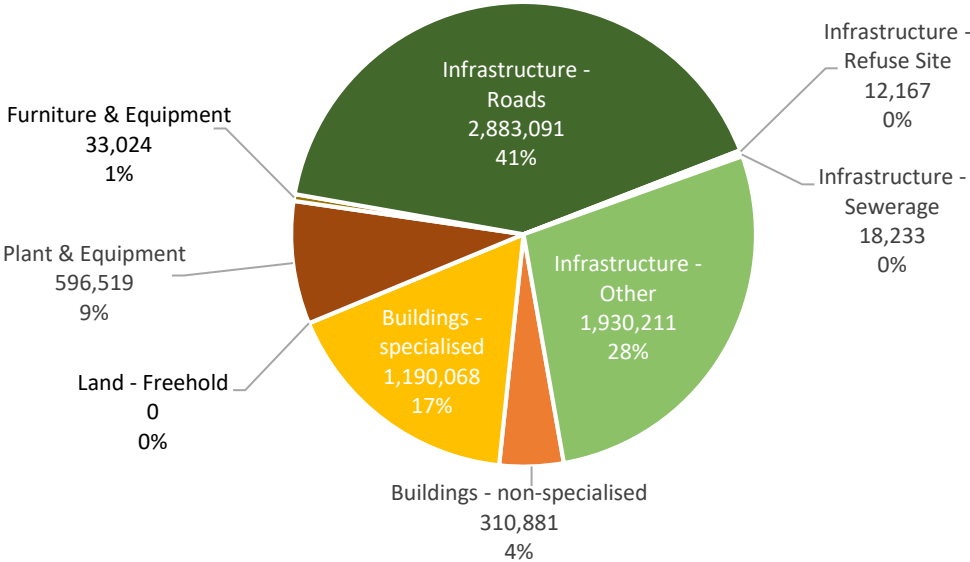


ECONOMIC SERVICES



Council’s capital expenditure was mainly in the areas of roads and replacement of Plant & Equipment. Work on the Southern Cross Aquatic Centre was completed in October 2020.

Capital expenditure in 2020/2021 was broken down as follows.



COMMUNITY SERVICES

Community Contributions

The Shire of Yilgarn supports local clubs and groups by allowing them to use facilities free of charge. Council also supports the community by providing facilities to important service providers such as chiropractors, physiotherapists, podiatrists and veterinarians. This support is made up of either cash or in-kind contributions, donations or waivers of fees and charges.

Support to Community Groups - Cash or In-Kind

Moorine Rock Primary School	55.00
Yilgarn Motoring Enthusiasts	5,454.55
Yilgarn Agricultural Society	8,909.09
Yilgarn Basket Ball Association	436.40
Southern Cross Hospital Auxiliary	63.64
Bodallin Community Group	1,677.51

Community Events

Comedy Gold Event	3,754.55
Yilgarn Spring Carnival	2,595.45
Trash Test Dummies Performance	4,004.41
Australia Day	6,985.10
Motocross Enduro Event	728.53
Seniors Christmas Vouchers	6,629.56
Christmas Decorations, Lights & Banners	1,588.51

Donations

Lions Special Big Day Out 2020	300.00
Cancer Research - Tandem Bike Ride Fundraiser	86.36
City of Perth Lord Mayors Disaster Relief Fund - Perth Hills Bushfire	500.00
Compassion Australia - Ride for Life	259.09

Support to Service Providers

Medical Student Immersion Program	210.69
Podiatrist	1,914.60
Veterinary Services	445.48

Community Funding Program

Southern Cross Tennis Club	Tennis nets and equipment	743.64
Bodallin Community Group	Badminton nets and equipment	227.27
Mount Hampton Progress Assoc	Dishwasher, urn & hand towel dispensers	1,155.36
Yilgarn Men's Shed	Workshop equipment	1,727.27
Southern Cross CWA	Laptop computer	908.18
Southern Cross Golf Club	Refrigerator	1,707.27
Yilgarn Agricultural Society	Laptop computer & printer	942.73
Yilgarn Bowling Club	Bowling green scoreboards	1,818.18
Yilgarn Bowls & Tennis Club	Ice machine	1,818.18

Other documents

Members of the public are encouraged to read Council's other publications which are available from the Shire Library / Community Resource Centre.

These include:

- ***Plan for the Future***
All local governments are currently required to produce a plan for the future under S5.56 (1) of the *Local Government Act 1995*. Regulation 19C (inserted in Gazette 26 Aug 2011 p.3483-4), 19DA (inserted in Gazette 26 Aug 2011 p.3484- 5)19DB (inserted in Gazette 26 Aug 2011 p.3485-6) where amended in the Local Government (Administration) Regulations 1996 to enact the changes.
- ***Community Strategic Plan 2020-2030***
The four-yearly review (Regulation 19C (4)) of Councils Strategic Community Plan has been completed (adopted April 2020) with the involvement of the district's electors and ratepayers. This process was carried out through in person community meetings and online surveys.

- ***Corporate Business Plan 2020/21 to 2024/2025***
This plan was reviewed in 2020/21. It details the services, operations and projects a local government will deliver within a defined period. It also includes the processes for delivery and associated costs.
- ***Forward Capital Works Plan 2020/2021 to 2024/2025***
The Shire of Yilgarn Forward Capital Works Plan was reviewed in 2020/21 and its content assisted with the formulation of the 2021/22 Budget.
- ***Adopted 2020/2021 Budget***
Council's Budget is a working document used by Council's staff on a daily basis, detailing Council income and expenditure for the twelve months to 30 June 2021. Naturally, copies of the 2020/2021 adopted budget, which reflected income and expenditure associated with this Annual Report are also available.

Mr. Cameron Watson
Executive Manager Corporate Services

Executive Manager Infrastructure Report

Parks and Gardens, Road Maintenance and Construction Works

Roads 2030 Regional Road Development Strategic Program

(Funding Source – Municipal 1/3 - Main Roads 2/3)

M40	6 km's 10mm bitumen reseal	(\$197,451)
Koolyanobbing Road	3 km's constructed to a 7metre prime seal	(\$613,395)
Koolyanobbing Road	3 km's 10mm bitumen reseal	(\$102,348)
Moorine South Road	9 km's 10mm bitumen reseal	(\$273,564)

Roads to Recovery Program *(Funding Source – Federal 100%)*

Cramphorne Road	1.5 km's x 9m x 150mm gravel overlay	(\$113,426)
Bodallin South Road	1.2 km's construct to a 7metre prime seal	(\$274,566)
Bodallin South Road	1.5 km's 10mm bitumen seal	(\$41,349)
Southern Cross South Road	3.5 km's x 9m x 150mm gravel overlay	(\$145,769)
Gatley Road	2 km's x 9m x 150mm gravel overlay	(\$93,649)

Commodity Route Funding *(Funding Source Main Roads – 100%)*

Bodallin South Road	2.2 km's 10mm bitumen seal	(\$98,990)
---------------------	----------------------------	------------

Federal Government Stimulus Funding

Bodallin South Road	construct 500 metres bitumen slip-lane	(\$98,434)
Beaton Road	900 metres construct to 8metre seal	(\$210,858)
Beaton Road	install 900 metres concrete pathway	(145,601)

Council Programs (*Municipal Funding 100%*)

Koolyanobbing Road	2km's 10mm bitumen reseal	(\$53,698)
Brennand Road	2 km's x 9m x 150mm gravel overlay	(\$88,428)
Cockatoo Tank Road	2 km's x 9m x 150mm gravel overlay	(\$96,017)
Emu Fence Road	2 km's x 9m x 150mm gravel overlay	(\$94,894)
Pegasi Street	200 metres construct to 10metre seal	(\$10,239)
Acheneer Street	265 metres 10mm bitumen seal	(\$50,807)
Spica Street Southern Cross	install 150m pathway	(\$43,316)

In the 2020/2021 Financial Year Councils maintenance and construction staff have completed a total of 5.1 kilometers of road constructed to a bitumen prime seal, 21.9 kilometers of bitumen reseal works carried out and 11 kilometers of gravel sheeting completed.

Over all council's construction, maintenance grading and bitumen repair work force have maintained a good standard of roadwork's and road maintenance through-out the 2020/2021 Financial Year.

Parks and Gardens

The maintenance works carried out by council's gardening staff on council's parks and reserves within the Shire of Yilgarn (*Bodallin, Moorine Rock, Bullfinch, Marvel Loch and Southern Cross*) has been to a good standard with some good verbal comments received by council from the public, sporting sector and tourism sector.

Plant Replacement

As part of councils ongoing plant replacement program, the following light vehicles and road plant equipment was purchased:

1 x Tray Back Utility

1 x Sedan

2 x Personnel Carriers

Robert Bosenberg

Executive Manager Infrastructure

Executive Manager Regulatory Services Report

2020 saw the departure of Mr Grayson Hindmarsh, who had served in the position since February 2020, Grayson is thanked for his positive contribution to the EMRS role.

Covid-19 was a significant part of the 2020/2021 annual period in the regulatory space, with QR code and manual contact tracing register checks being undertaken on a regular basis. Whilst we are all now attuned to living with the pandemic, a lot of work in the early stages setting up QR codes, inspecting businesses and providing information to the community was required to ensure the Shire and community were well placed to deal with the twists and turns of the pandemic.

Aquatic Facility

The Southern Cross Aquatic Facility upgrade, which commenced in early 2020, was completed in November, with the official opening on the 28 November 2020.

The pool season officially closed on the 18th April 2021, with a great attendances throughout the season as per below:

Month	Adult Patrons	Child Patrons	Total
November	222	260	482
December	899	1377	2276
January	862	979	1841
February	537	650	1187
March	372	538	910
April	221	287	508
Total	3113	4091	7204

Ranger Services

Michelle Day and the WA Contract Ranger Services have continued their valuable work around Southern Cross including regular patrols, call-outs, firebreak inspections and trapping nuisance cats.

In 2019/2020 the Shire had 44 dog registrations (new and renewed) and 9 cat registrations (new and renewed). However there has been a push towards lifetime registrations, which obviously reduces the number of annual renewals.

Waste

Mark Cullen, the Landfill Attendant continues to maintain and operate the landfill in a neat and tidy manner.

The following waste data for the Shire was recorded:

Waste Type	Volume (Tonnes)
Kerbside Waste	254
Kerbside Recycling	81
Drop Off Waste	342
Drop Off Green Waste	70
Drop Off Recycling	12

Waste Water Reuse Scheme

4770 kilolitres of treated effluent were produced via the Southern Cross re-use system. The effluent reuse for reticulation of the Shires parks and gardens in the town site of Southern Cross provides significant cost savings on the purchase of scheme water and an effective recycling initiative.

Compliance with the Department of Health (DoH) and Department of Water and Environmental Regulation (DWER) reporting requirements requires the current sampling regime. The sampling results and reports were accepted by the DoH and DWER respectively for the year.

Health, Building and Planning

During the reporting period there were:

- Seven Development Applications totalling around \$8 million in expected development costs were approved.
- One demolition permits were issued.
- Nine building permits were issued for constructions totalling around \$7 million in expected building costs.

Local Emergency Management Committee (LEMC)

The Local Emergency Management Committee (LEMC) for Westonia/Yilgarn held meetings on 4 occasions. There was much discussion surrounding the Covid-19 pandemic, which also provided its own difficulties convening all meetings with teleconferencing as an option.

Bush Fire Brigades

The Bush Fire Advisory Committee held 2 meetings and were involved in 17 call outs throughout the district.

Nic Warren

Executive Manager Regulatory Services

Statutory Compliance

Remuneration

Regulation 19B (a) and (e) of the Local Government (Administration) Regulations states

(2) for the purposes of Section 5.53 (2) (g) and (i), the annual report for a financial year beginning on or after 1 July 2020 must contain the following

(a) the number of employees of the local government entitled to an annual salary of \$130,000 or more;

(e) the remuneration paid or provided to the CEO in the financial year;

Salary Range	Number of Employees
Over \$130,000	0
Remuneration	Employee
\$231,908	Chief Executive Officer

(f) the number of Council and committee meetings attended by each council member during the financial year

	Ordinary Meetings Of Council	Special Meetings of Council	Audit Committee Meetings	Annual Electors Meeting
Cr W Della Bosca	11 of 11	3 of 3	3 of 3	1 of 1
Cr B Close	11 of 11	3 of 3	n/a	1 of 1
Cr J Cobden	11 of 11	3 of 3	3 of 3	1 of 1
Cr G Guerini	11 of 11	3 of 3	n/a	1 of 1
Cr P Nolan	9 of 11	3 of 3	n/a	1 of 1
Cr L Rose	10 of 11	3 of 3	n/a	1 of 1
Cr S Shaw	10 of 11	1 of 3	3 of 3	0 of 1

Ordinary Meetings of Council are held on the third Thursday of each month with the exception of January. Council meetings are held in Council Chambers located in the Shire of Yilgarn administration building, 23 Antares Street, Southern Cross with the exception of the October meeting (September meeting during election years) which is held at the Mt Hampton Hall located on the corner of Moorine South Rd and Dulyalbin Road, Mount Hampton.

The Council and Committee meetings are open to the public with public question time at the beginning of both Council and Committee meetings, at which time, the general public may ask questions on any Local Government matter. Meeting dates and times are subject to change, if this does occur, notice of such change is advertised as per the requirements of the Local Government Act 1995.

Register of Complaints and Minor Breach

In accordance with section 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of Complaints of Minor Breach received each year.

For the year 2020-2021 the Shire of Yilgarn received no Complaints of Minor Breach

Disability Access and Inclusion Plan

The Shire of Yilgarn is committed to ensuring that the community is accessible and inclusive for people with disabilities, their families, and carers. The Shires Disability Access and Inclusion Plan addressed our commitments and can be found on the Shires website. Whilst no capital upgrades were undertaken, the Shire staff continued to ensure all residents and visitors to the Shire had access to facilities and events.

National Competition Policy

In accordance with statutory requirements set down in the National Competition Policy legislation, outlined below is a compliance report for the Shire of Yilgarn.

Competitive Neutrality

The Shire of Yilgarn does not have a business activity which generates a user pays income of \$200,000 or more, therefore no obligation exists for the Municipality to conduct a Public Benefits Test. Nonetheless, the Shire of Yilgarn remains committed to the principals of Competitive Neutrality.

State Records Act 2000 - Record Keeping Plan

In compliance with the State Records Act 2000, as required by Standard 2, Principle 6, Council maintains a Record Keeping Plan which is reviewed annually by the Chief Executive Officer.

Public Interest Disclosures

In compliance with the Public Interest Disclosure Act 2003, as required by Section 23, part 1, Council has appointed a PID Officer in the agency, being the Chief Executive Officer, and Council has published internal procedures relating to the agency's obligations.

For the 2020-2021 the Shire of Yilgarn received no Public Interest Disclosures

Freedom of Information Act 1992 -Information Statement

In compliance with the Freedom of Information Act 1992 Council has an Information Statement that can be obtained from the Shire's Administration Office. Councils Freedom of Information Statement was revised during 2019/2020 financial year.

Financial Management Review

As per the Local Government (Financial Management) Regulations 1996, the Chief Executive Officer is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

The last review was undertaken in 2019/2020 financial year.

Audit Regulation 17 Review

Guidelines released from the Department of Local Government, Sport and Cultural Industries has revised the timeframes surrounding this audit. An amendment to Regulation 17(2) of the Local Government (Audit) Regulations 1996 requires the CEO to undertake a review of audit systems and procedures no less than once in every 3 financial years. This change will introduce consistency in CEO responsibilities to review financial management and audit systems and procedures in a timely manner.

The last review was carried out in the 2019/2020 financial year.

Plan for the Future

The current Shire of Yilgarn Strategic Community Plan was adopted in June 2020. The plan is the Shire's key Strategic Planning document.

Council's other planning documents, including the Corporate Business Plan, Forward Capital Works Plan, Workforce Plan and Long Term Financial Plan are reviewed/updated as required.

The above documents collectively form the Shire's plan for the future.

The Local Government Act, 1995 requires that Council provide an overview of the Plan for the Future, detailing activities that are prepared to commence or continue in the next financial year be included in the Shire's Annual Report.

Road Construction and Maintenance

PROJECT			BUDGET	FUNDING SOURCE
Road/Street	Proposed Works	Section (SLK)		
Koolyanobbing Rd	Construct to 7m Seal	14.0 to 17.0	\$ 616,817	Main Roads WA / Shire
Koolyanobbing Rd	10mm Bitumen Reseal	11.0 to 14.0	\$ 102,253	Main Roads WA / Shire
Moorine South Rd	10mm Bitumen Reseal	25.5 to 39.0	\$ 446,273	Main Roads WA / Shire
Cramphorne Rd	Construct to 7m Seal	8.5 to 10.0	\$ 220,225	Roads to Recoveries
Bodallin North Rd	10mm Bitumen Reseal	0.0 to 11.0	\$ 328,576	Roads to Recoveries
Bodallin South Rd	Construct to 7m Seal	7.7 to 9.2	\$ 388,463	Roads to Recoveries
Southern Cross South Rd	Formation & Gravel Overlay	19.6 to 21.1	\$ 71,812	Roads to Recoveries

Gatley Rd	Formation & Gravel Overlay	0.0 to 2.0	\$ 96,766	Roads to Recoveries
Kent Rd	Formation & Gravel Overlay	18.3 to 20.3	\$ 92,784	Shire
Nulla Nulla South Rd	Formation & Gravel Overlay	30.0 to 32.5	\$ 98,401	Shire
Moorine Rocks Rd	Formation & Gravel Overlay	0.0 to 2.0	\$ 82,268	Shire
Emu Fence Rd	Formation & Gravel Overlay	139.5 to 141.5	\$ 84,756	Shire
Koolyanobbing Rd	10mm Bitumen Reseal	34.6 to 36.6	\$ 56,406	Shire
Brennand Rd	Formation & Gravel Overlay	11.5 to 13.5	\$ 106,360	Shire
Southern Cross South Rd	10mm Bitumen Reseal	0.0 to 2.6	\$ 97,684	Shire
Beaton Rd	Construct to 7m Seal	Bullfinch Rd to Three Boys Rd	\$ 19,330	Local Roads & Community Infrastructure Program (LRCI)
Achernar St	Bitumen Reseal	Antaries St to Sirius St	\$ 49,772	Shire
Beaton Rd	Bitumen Reseal	Bullfinch Rd to Three Boys Rd	\$ 42,450	Shire
Arcturus St	Bitumen Reseal	0.0 to 1.2	\$ 52,412	Shire
Pegasi St	Bitumen Reseal	Carparks	\$ 14,924	Shire
Sirius St	Bitumen Reseal	Truck Parking	\$ 67,541	Shire
Spica St	Footpath Construction	Centaur to Pheonix St's	\$ 60,453	LRCI
General Rd Maintenance	Various	Various	\$ 1,139,782	Shire

Building Maintenance and Renewals

PROJECT		Budget	Funding Source
Facility	Proposed Works		
Homes for the Aged	Carport Replacement & Disabled Toilet Upgrades	\$ 46,800	LRCI & Shire
Staff & General Housing	Flooring, Fencing & General Improvements	\$ 70,868	Shire
Southern Cross Community Centre	Replace Hardwood Flooring	\$ 75,000	Shire
Sporting Facilities	CCTV, Resurfacing Playing Surfaces & Toilet Upgrades	\$ 185,821	LRCI & Shire

2020-2021

**Annual Financial
Report**

&

**Independent
Auditors Report**

SHIRE OF YILGARN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

A strong, vibrant and progressive Shire that retains strength in its communities by way of continual promotion of agriculture and mining as the Shires major industries, with an added focus on tourism, to ensure that a robust economic and social base is retained for all residents.

Principal place of business:
23 Antares Street
Southern Cross
WA 6426

**SHIRE OF YILGARN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Yilgarn for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Yilgarn at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 15 day of December 2021



Chief Executive Officer

Nicholas Jad Warren



BUTLER SETTINERI (AUDIT) PTY LTD

SHIRE OF YILGARN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	26(a)	4,036,629	4,051,369	3,970,906
Operating grants, subsidies and contributions	2(a)	3,994,706	2,212,667	3,523,562
Fees and charges	2(a)	1,554,132	1,807,208	1,833,008
Interest earnings	2(a)	78,282	178,160	181,703
Other revenue	2(a)	428,368	193,700	684,508
		10,092,117	8,443,104	10,193,687
Expenses				
Employee costs		(2,823,423)	(3,012,766)	(3,350,648)
Materials and contracts		(1,764,747)	(2,430,967)	(1,178,120)
Utility charges		(837,360)	(952,782)	(916,113)
Depreciation on non-current assets	11(b)	(3,881,329)	(6,616,250)	(6,612,934)
Interest expenses	2(b)	(6,067)	(16,902)	(1,029)
Insurance expenses		(323,057)	(319,986)	(286,169)
Other expenditure		(221,701)	(285,722)	(223,216)
		(9,857,684)	(13,635,375)	(12,568,229)
		234,433	(5,192,271)	(2,374,542)
Non-operating grants, subsidies and contributions	2(a)	3,373,084	3,299,122	2,925,885
Profit on asset disposals	11(a)	0	5,387	7,404
(Loss) on asset disposals	11(a)	(69,485)	(119,976)	(1,299,052)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		3,306,185	3,184,533	1,635,390
Net result for the period		3,540,618	(2,007,738)	(739,152)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,540,618	(2,007,738)	(739,152)

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



SHIRE OF YILGARN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
	2(a)			
Governance		0	0	182
General purpose funding		7,541,179	5,786,319	7,252,471
Law, order, public safety		84,428	82,799	87,859
Health		1,854	1,500	1,609
Education and welfare		167,823	177,651	176,594
Housing		67,698	78,000	81,823
Community amenities		711,410	682,544	645,870
Recreation and culture		116,563	15,150	19,565
Transport		160,719	283,300	234,130
Economic services		986,383	1,296,377	1,292,723
Other property and services		254,060	39,464	400,861
		10,092,117	8,443,104	10,193,687
Expenses				
	2(b)			
Governance		(371,315)	(537,923)	(461,220)
General purpose funding		(255,232)	(286,084)	(253,687)
Law, order, public safety		(294,394)	(478,194)	(474,527)
Health		(246,806)	(292,390)	(253,784)
Education and welfare		(344,237)	(543,327)	(433,804)
Housing		(186,998)	(386,691)	(274,929)
Community amenities		(813,146)	(1,165,745)	(862,660)
Recreation and culture		(1,533,359)	(1,840,100)	(1,637,245)
Transport		(4,300,029)	(6,334,814)	(6,203,099)
Economic services		(1,352,063)	(1,698,695)	(1,631,652)
Other property and services		(154,038)	(54,510)	(80,593)
		(9,851,617)	(13,618,473)	(12,567,200)
Finance Costs				
	2(b)			
Recreation and culture		(5,713)	(16,902)	0
Other property and services		(354)	0	(1,029)
		(6,067)	(16,902)	(1,029)
		234,433	(5,192,271)	(2,374,542)
Non-operating grants, subsidies and contributions	2(a)	3,373,084	3,299,122	2,925,885
Profit on disposal of assets	11(a)	0	5,387	7,404
(Loss) on disposal of assets	11(a)	(69,485)	(119,976)	(1,299,052)
Fair value adjustments to financial assets at fair value through profit or loss		2,586	0	1,153
		3,306,185	3,184,533	1,635,390
		3,540,618	(2,007,738)	(739,152)
Net result for the period		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,540,618	(2,007,738)	(739,152)



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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021	2020
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,904,147	9,901,027
Trade and other receivables	6	823,612	810,100
Inventories	7	21,516	27,554
Other assets	8	47,035	25,046
TOTAL CURRENT ASSETS		11,796,310	10,763,727
NON-CURRENT ASSETS			
Trade and other receivables	6	87,011	79,203
Other financial assets	5(a)	73,807	71,221
Property, plant and equipment	9	30,087,340	29,038,540
Infrastructure	10	229,303,503	227,344,708
Right-of-use assets	12(a)	24,609	38,499
TOTAL NON-CURRENT ASSETS		259,576,270	256,572,171
TOTAL ASSETS		271,372,580	267,335,898
CURRENT LIABILITIES			
Trade and other payables	14	1,088,260	1,831,936
Other liabilities	15	321,233	32,820
Lease liabilities	16(a)	14,210	14,218
Borrowings	17(a)	95,494	0
Employee related provisions	18	495,945	550,451
TOTAL CURRENT LIABILITIES		2,015,142	2,429,425
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	9,567	24,707
Borrowings	17(a)	857,166	0
Employee related provisions	18	147,326	79,006
TOTAL NON-CURRENT LIABILITIES		1,014,059	103,713
TOTAL LIABILITIES		3,029,201	2,533,138
NET ASSETS		268,343,379	264,802,760
EQUITY			
Retained surplus		62,297,890	59,898,950
Reserves - cash backed	4	5,678,524	4,536,844
Revaluation surplus	13	200,366,965	200,366,965
TOTAL EQUITY		268,343,379	264,802,760

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



**SHIRE OF YILGARN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		58,944,687	6,581,763	201,420,440	266,946,890
Change in accounting policy		(351,502)	0	(1,053,475)	(1,404,977)
Restated balance at the beginning of the financial year		58,593,185	6,581,763	200,366,965	265,541,913
Comprehensive income					
Net result for the period		(739,152)	0	0	(739,152)
Total comprehensive income		(739,152)	0	0	(739,152)
Transfers from reserves	4	3,470,285	(3,470,285)	0	0
Transfers to reserves	4	(1,425,366)	1,425,366	0	0
Balance as at 30 June 2020		59,898,950	4,536,844	200,366,965	264,802,760
Restated balance at 1 July 2020		59,898,950	4,536,844	200,366,965	264,802,760
Comprehensive income					
Net result for the period		3,540,618	0	0	3,540,618
Total comprehensive income		3,540,618	0	0	3,540,618
Transfers to reserves	4	(1,141,680)	1,141,680	0	0
Balance as at 30 June 2021		62,297,890	5,678,524	200,366,965	268,343,379

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



SHIRE OF YILGARN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,982,034	4,051,369	3,930,158
Operating grants, subsidies and contributions		4,223,707	2,292,827	3,148,972
Fees and charges		1,564,605	1,957,208	1,833,008
Interest received		78,282	178,160	181,703
Goods and services tax received		117,749	0	(160,084)
Other revenue		408,966	104,000	684,506
		10,375,343	8,583,564	9,618,263
Payments				
Employee costs		(2,785,621)	(2,007,766)	(3,273,813)
Materials and contracts		(2,406,079)	(2,426,431)	(89,839)
Utility charges		(862,973)	(952,782)	(916,113)
Interest expenses		(6,067)	(16,902)	0
Insurance paid		(323,057)	(319,986)	(286,169)
Other expenditure		(218,695)	(285,718)	(223,137)
		(6,629,779)	(6,009,585)	(4,789,071)
Net cash provided by (used in) operating activities	20	3,745,564	2,573,979	4,829,192
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(2,125,675)	(2,931,414)	(1,700,329)
Payments for construction of infrastructure	10(a)	(5,010,102)	(5,420,560)	(3,184,531)
Payments for capital work in progress				(3,568,495)
Non-operating grants, subsidies and contributions	2(a)	3,373,084	3,299,122	2,925,885
Movement in Trust Funds		(117,631)	0	0
Proceeds from financial assets at amortised cost - self supporting loans		0	0	6,000
Proceeds from sale of property, plant & equipment	11(a)	202,955	308,000	306,864
Net cash provided by (used in) investment activities		(3,679,955)	(4,744,852)	(5,214,606)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(53,053)	(109,330)	0
Payments for principal portion of lease liabilities	16(b)	(15,149)	0	(12,721)
Proceeds from new borrowings	17(b)	1,000,000	1,000,000	0
Net cash provided by (used in) financing activities		931,798	890,670	(12,721)
Net increase (decrease) in cash held		997,407	(1,280,203)	(398,135)
Cash at beginning of year		9,901,027	9,901,027	10,299,162
Cash and cash equivalents at the end of the year	20	10,898,434	8,620,824	9,901,027

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



SHIRE OF YILGARN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	8,025,840	1,928,012	3,393,552
		8,025,840	1,928,012	3,393,552
Revenue from operating activities (excluding rates)				
Governance		0	0	1,335
General purpose funding		3,507,136	1,734,950	3,381,799
Law, order, public safety		84,428	82,799	87,859
Health		1,854	1,500	1,609
Education and welfare		167,823	177,651	176,594
Housing		67,698	78,000	81,823
Community amenities		711,410	682,544	645,870
Recreation and culture		116,563	15,150	19,565
Transport		160,719	288,687	241,534
Economic services		986,383	1,296,377	1,292,723
Other property and services		254,060	39,464	400,861
		6,058,074	4,397,122	6,331,572
Expenditure from operating activities				
Governance		(371,315)	(537,923)	(461,220)
General purpose funding		(255,232)	(286,084)	(253,687)
Law, order, public safety		(294,394)	(478,194)	(474,527)
Health		(251,174)	(292,390)	(253,784)
Education and welfare		(346,237)	(543,327)	(433,804)
Housing		(186,998)	(386,691)	(274,929)
Community amenities		(813,146)	(1,165,745)	(869,136)
Recreation and culture		(1,539,072)	(1,857,002)	(2,785,378)
Transport		(4,363,146)	(6,425,473)	(6,313,465)
Economic services		(1,352,063)	(1,698,695)	(1,631,652)
Other property and services		(154,392)	(83,827)	(115,699)
		(9,927,169)	(13,755,351)	(13,867,281)
Non-cash amounts excluded from operating activities	27(a)	4,135,374	6,730,839	7,881,878
Amount attributable to operating activities		8,292,119	(699,378)	3,739,721
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	3,373,084	3,299,122	2,925,885
Proceeds from disposal of assets	11(a)	202,955	308,000	306,864
Proceeds from financial assets at amortised cost - self supporting loans		0	0	6,000
Purchase of property, plant and equipment	9(a)	(2,125,675)	(2,931,414)	(1,700,329)
Purchase and construction of infrastructure	10(a)	(5,176,502)	(5,420,560)	(3,184,531)
Capital work in progress finalised		(3,568,496)	0	0
		(7,294,634)	(4,744,852)	(1,646,111)
Amount attributable to investing activities		(7,294,634)	(4,744,852)	(1,646,111)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(47,340)	(109,330)	0
Proceeds from borrowings	17(c)	1,000,000	1,000,000	0
Payments for principal portion of lease liabilities	16(b)	(15,148)	0	(12,721)
Transfers to reserves (restricted assets)	4	(1,141,680)	(562,327)	(1,425,366)
Transfers from reserves (restricted assets)	4	0	1,141,841	3,470,285
Amount attributable to financing activities		(204,168)	1,470,184	2,032,198
Surplus/(deficit) before imposition of general rates		793,317	(3,974,046)	4,125,808
Total amount raised from general rates	26(a)	4,003,381	4,051,369	3,900,032
Surplus/(deficit) after imposition of general rates	27(b)	4,796,698	77,323	8,025,840



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

SHIRE OF YILGARN
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FOR THE YEAR ENDED 30 JUNE 2021

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1. BASIS OF PREPARATION

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

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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.

INITIAL APPLICATION OF 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 were:

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

The impact of adoption of these standards is described at Note 29.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
General purpose funding	3,387,943	1,555,330	3,078,741
Law, order, public safety	67,332	64,199	80,273
Education and welfare	115,700	110,771	104,612
Community amenities	1,996	1,000	149
Recreation and culture	95,489	0	0
Transport	10,246	154,800	9,787
Economic services	316,000	326,567	250,000
	3,994,706	2,212,667	3,523,562
Non-operating grants, subsidies and contributions			
General purpose funding	1,220,233	943,500	0
Law, order, public safety	42,663	42,600	0
Recreation and culture	175,000	175,000	525,000
Transport	1,935,188	2,138,022	2,400,885
	3,373,084	3,299,122	2,925,885
Total grants, subsidies and contributions	7,367,790	5,511,789	6,449,447
Fees and charges			
General purpose funding	2,982	5,000	6,805
Law, order, public safety	3,625	4,600	3,586
Health	1,854	1,500	1,609
Education and welfare	45,908	65,880	62,226
Housing	67,198	78,000	80,623
Community amenities	709,367	607,344	644,559
Recreation and culture	17,840	15,150	15,044
Transport	12,503	5,500	4,251
Economic services	669,383	969,770	977,227
Other property and services	23,472	54,464	37,078
	1,554,132	1,807,208	1,833,008

There were no changes to the rates for fees and charges as detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Fees and charges	1,554,132	1,807,208	1,833,008
Other revenue	236,051	104,000	566,032
Non-operating grants, subsidies and contributions	3,373,084	3,299,122	2,925,885
	5,163,267	5,210,330	5,324,925

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

Revenue from contracts with customers recognised during the year	1,790,183	1,911,208	2,399,040
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	3,373,084	3,299,122	2,925,885
	5,163,267	5,210,330	5,324,925

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

Contract assets	41,270	0	0
Contract liabilities under transfer to enable the acquisition or construction of recognisable non-financial assets	(321,233)	0	(32,820)

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

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

General rates

Other revenue

Reimbursements and recoveries

Other

Interest earnings

Interest on reserve funds

Rates instalment and penalty interest (refer Note 26(c))

Other interest earnings

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	4,003,381	4,018,265	3,900,032
	<u>4,003,381</u>	<u>4,018,265</u>	<u>3,900,032</u>
Other revenue			
Reimbursements and recoveries	192,317	89,700	118,476
Other	236,051	104,000	566,031
	<u>428,368</u>	<u>193,700</u>	<u>684,507</u>
Interest earnings			
Interest on reserve funds	27,303	95,727	
Rates instalment and penalty interest (refer Note 26(c))	38,150	40,000	38,779
Other interest earnings	12,829	42,433	142,924
	<u>78,282</u>	<u>178,160</u>	<u>181,703</u>

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

Audit of annual financial report

Interest expenses (finance costs)

Borrowings

Lease liabilities

Other expenditure

Impairment loss on trade and other receivables

Sundry expenses

Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
	28,598	67,500	43,188
	28,598	67,500	43,188
17(b)	(5,713)	(16,902)	0
16(b)	(354)	0	(1,029)
	(6,067)	(16,902)	(1,029)
	2,124	0	0
	219,577	285,722	223,216
	221,701	285,722	223,216

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	10,209,032	7,218,577
Term deposits	695,115	2,682,450
Total cash and cash equivalents	10,904,147	9,901,027
Restrictions		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	6,271,396	4,958,931
	6,271,396	4,958,931

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

Reserves - cash backed	4	5,678,524	4,536,844
Contract liabilities	15	321,233	32,820
Bonds and Deposits Held		271,639	389,267
Total restricted assets		6,271,396	4,958,931

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave Reserve	294,167	1,770	0	295,937	294,167	6,720	0	300,887	290,294	74,158	(70,285)	294,167
(b) Plant Replacement Reserve	885,969	5,332	0	891,301	885,969	20,238	0	906,207	477,612	408,357	0	885,969
(c) Building Reserves	690,794	454,157	0	1,144,951	690,794	215,780	(400,000)	506,574	679,390	11,404	0	690,794
(d) Airport Reserve	243,777	51,467	0	295,244	243,778	5,569	0	249,347	239,752	4,025	0	243,777
(e) Sewerage Reserve	550,806	103,315	0	654,121	550,806	12,582	0	563,388	541,713	9,093	0	550,806
(f) MT Hampton/Dulyalbin Reserve	42,483	6,360	0	48,843	42,483	8,470	0	50,953	31,277	11,206	0	42,483
(g) Recreation Facility Reserve	46,205	300,278	0	346,483	46,206	100,000	(641,841)	(495,635)	2,811,955	634,250	(3,400,000)	46,205
(h) Homes for the Aged Reserve	397,909	2,395	0	400,304	397,909	9,089	0	406,998	391,595	6,314	0	397,909
(i) Refuse Disposal Reserve	240,510	1,447	0	241,957	240,509	5,494	0	246,003	236,542	3,968	0	240,510
(j) Community Bus Reserve	127,798	769	0	128,567	127,797	2,919	0	130,716	125,339	2,459	0	127,798
(k) Health Services Reserves-Capital	237,541	1,430	0	238,971	237,542	5,426	0	242,968	233,804	3,737	0	237,541
(l) HVRIC Reserve	287,984	155,312	0	443,296	287,984	152,104	0	440,088	215,451	72,533	0	287,984
(m) Youth Development Reserve	110,425	665	0	111,090	110,424	2,522	(100,000)	12,946	108,522	1,903	0	110,425
(n) Tourism Reserve	201,669	51,214	0	252,883	201,669	4,607	0	206,276	198,517	3,152	0	201,669
(o) Museum Reserves	30,554	4,877	0	35,431	30,554	755	0	31,309	0	30,554	0	30,554
(p) Health Services Reserves-Operations	107,921	649	0	108,570	107,921	2,465	0	110,386	0	107,921	0	107,921
(q) Yilgarn Bowls & Tennis Club Sinking Fund Reserve	40,332	243	0	40,575	40,332	7,587	0	47,919	0	40,332	0	40,332
	4,536,844	1,141,680	0	5,678,524	4,536,844	562,327	(1,141,841)	3,957,330	6,581,763	1,425,366	(3,470,285)	4,536,844

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

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

**Anticipated
date of use**

Purpose of the reserve

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	Ongoing	Fund staff annual and long service leave entitlements
(b) Plant Replacement Reserve	Ongoing	Purchase of major plant.
(c) Building Reserves	Ongoing	Funding for major construction and improvements to Council's buildings.
(d) Airport Reserve	Ongoing	Upkeep and any major upgrade works to the Southern Cross airport.
(e) Sewerage Reserve	Ongoing	Upkeep and future renewal of sewerage infrastructure
(f) MT Hampton/Dulyalbin Reserve	Ongoing	Upkeep and future improvement of town facilities.
(g) Recreation Facility Reserve	Ongoing	Major projects relating to community recreation.
(h) Homes for the Aged Reserve	Ongoing	Provide funding for future development and renewal work required for the Southern Cross senior centre.
(i) Refuse Disposal Reserve	Ongoing	Funding of future major works required for refuse disposal sites within the Shire.
(j) Community Bus Reserve	Ongoing	Replacement/renewal of community bus.
(k) Health Services Reserves-Capital	Ongoing	Funding for future capital expenditure required by the Southern Cross General Practice.
(l) HVRIC Reserve	Ongoing	Funding for future road grading improvements to accommodate increased usage by heavier vehicles.
(m) Youth Development Reserve	Ongoing	Provision of community amenities for youth within the Shire of Yilgarn.
(n) Tourism Reserve	Ongoing	Funding of tourism initiatives for the Shire.
(o) Museum Reserves	Ongoing	Future improvements or projects by the Southern Cross museum.
(p) Health Services Reserves-Operations	Ongoing	Ongoing operational funding of the Southern Cross general practice.
(q) Yilgarn Bowls & Tennis Club Sinking Fund Reserve	Ongoing	Sinking fund for Southern Cross bowls and tennis clubs.

5. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Unit Trust

	2021	2020
	\$	\$
	73,807	71,221
	<u>73,807</u>	<u>71,221</u>
	73,807	71,221
	<u>73,807</u>	<u>71,221</u>

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 28.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	569,569	488,221
Trade and other receivables	134,206	83,143
GST receivable	95,988	213,737
Allowance for impairment of receivables from contracts with customers	(14,149)	(12,025)
Rates receivable, pensioner rebate	4,603	7,606
Rates receivable, ESL	33,395	29,418

Non-current

Pensioner's rates and ESL deferred	87,013	79,203
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Movement of the allowance for impairment of receivables

Reconciliation of changes in the allowance for impairment of receivables:

Balance at start of the year	12,025	15,025
Doubtful debts expense	2,124	(3,000)
Amounts written off during the period	0	0
Balance at end of period	14,149	12,025

	2021	2020
	\$	\$
	569,569	488,221
	134,206	83,143
	95,988	213,737
	(14,149)	(12,025)
	4,603	7,606
	33,395	29,418
	823,612	810,100
	87,013	79,203
	87,013	79,203
	12,025	15,025
	2,124	(3,000)
	0	0
	14,149	12,025

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

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

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

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

7. INVENTORIES

Current

Fuel and materials

The following movements in inventories occurred during the year:

Balance at beginning of year

Additions to inventory

Balance at end of year

	2021	2020
	\$	\$
	21,516	27,554
	21,516	27,554
	27,554	29,909
	(6,038)	(2,355)
	21,516	27,554

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

8. OTHER ASSETS

	2021	2020
	\$	\$
Other assets - current		
Prepayments	0	17,970
Accrued income	5,765	7,076
Contract assets	41,270	0
	47,035	25,046

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non-specialised	Buildings - specialised	Work in progress	Total Land and Buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	1,251,000	4,054,256	16,180,704	0	21,485,960	115,110	6,535,550	28,136,620
Additions	13,000	0	783,006	1,703,864	2,499,870	10,430	893,893	3,404,193
(Disposals)	0	0	(242,510)	0	(242,510)	(6,003)	(455,071)	(703,584)
Depreciation (expense)	0	(189,572)	(883,500)	0	(1,073,072)	(13,589)	(712,028)	(1,798,689)
Transfers	0	0	0	0	0	(8,800)	8,800	0
Balance at 30 June 2020	1,264,000	3,864,684	15,837,700	1,703,864	22,670,248	97,148	6,271,144	29,038,540
Comprises:								
Gross balance amount at 30 June 2020	1,264,000	4,238,385	17,595,213	1,703,864	24,801,462	110,140	6,948,032	31,859,634
Accumulated depreciation at 30 June 2020	0	(373,701)	(1,757,513)	0	(2,131,214)	(12,992)	(676,888)	(2,821,094)
Balance at 30 June 2020	1,264,000	3,864,684	15,837,700	1,703,864	22,670,248	97,148	6,271,144	29,038,540
Additions	0	310,881	1,190,068	0	1,500,949	28,207	596,519	2,125,675
(Disposals)	(2,000)	0	0	0	(2,000)	0	(270,440)	(272,440)
Depreciation	0	(88,298)	(393,446)	0	(481,744)	(11,336)	(311,355)	(804,435)
Depreciation as per previous estimate of useful life	0	(189,561)	(914,189)	0	(1,103,750)	(12,951)	(655,348)	(1,772,049)
Decrease in depreciation due to changes in accounting estimates	0	101,263	520,743	0	622,006	1,615	343,993	967,614
Transfers	0	0	1,703,864	(1,703,864)	0	0	0	0
Balance at 30 June 2021	1,262,000	4,087,267	18,338,186	-	23,687,453	114,019	6,285,868	30,087,340
Comprises:								
Gross balance amount at 30 June 2021	1,262,000	4,549,267	20,489,144	0	26,300,411	138,347	7,238,193	33,676,951
Accumulated depreciation at 30 June 2021	0	(462,000)	(2,150,958)	0	(2,612,958)	(24,328)	(952,325)	(3,589,611)
Balance at 30 June 2021	1,262,000	4,087,267	18,338,186	0	23,687,453	114,019	6,285,868	30,087,340

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market Approach using recent observable market data or similar properties	Independent registered Valuers	June 2018	Price per hectare
Buildings - non-specialised	Level 2	Market Approach using observable market data or similar properties	Independent registered Valuers	June 2018	Price per square metre
Buildings - specialised	Level 2	Market Approach using observable market data or similar properties	Independent registered Valuers	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
(ii) Cost					
Furniture and equipment	Level 2	Purchase cost	Cost		Price per items
Plant and equipment	Level 2	Purchase cost	Cost		Price per items

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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10. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Other infrastructure - footpaths	Other infrastructure - drainage	Other infrastructure - refuse site	Other infrastructure - sewerage	Other infrastructure - townscape	Other infrastructure - parks and ovals	Other infrastructure - aerodromes	Other infrastructure - other (inc. digital infrastructure)	Work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	216,187,309	1,364,465	1,731,058	259,485	3,909,786	33,104	139,107	920,058	3,446,730	0	227,991,102
Additions	2,733,521	27,882	7,437	18,847	38,462	0	121,469	0	236,913	1,864,632	5,049,163
(Disposals)	0	0	0	0	0	0	0	0	(947,140)	0	(947,140)
Depreciation (on disposal)	0	0	0	0	0	0	4,153	0	48,061	0	52,214
Depreciation (expense)	(4,441,528)	(100,419)	(119,266)	(6,082)	(17,276)	(585)	(859)	(19,011)	(95,604)	0	(4,800,630)
Balance at 30 June 2020	214,479,302	1,291,928	1,619,229	272,250	3,930,972	32,519	263,870	901,047	2,688,960	1,864,632	227,344,709
Comprises:											
Gross balance at 30 June 2020	368,807,249	2,776,799	3,081,915	292,761	4,052,087	34,979	269,658	952,150	2,904,260	1,864,632	385,036,490
Accumulated depreciation at 30 June 2020	(154,327,947)	(1,484,871)	(1,462,686)	(20,511)	(121,115)	(2,460)	(5,788)	(51,103)	(215,300)	0	(157,691,781)
Balance at 30 June 2020	214,479,302	1,291,928	1,619,229	272,250	3,930,972	32,519	263,870	901,047	2,688,960	1,864,632	227,344,709
Additions	2,682,087	188,918	12,086	12,167	18,233	0	0	0	2,096,611	0	5,010,102
Depreciation	(2,754,376)	(34,710)	(39,631)	(671)	(11,793)	(874)	(14,435)	(25,348)	(169,470)	0	(3,051,308)
Depreciation as per previous estimate of useful life	(4,491,426)	(101,353)	(119,248)	(6,451)	(17,953)	(1,141)	(2,326)	(19,011)	(87,361)	0	(4,846,270)
Decrease in depreciation due to changes in accounting estimates	1,737,050	66,643	79,617	5,780	6,160	267	(12,109)	(6,337)	(82,109)	0	1,794,962
Transfers	0	0	0	0	0	0	0	0	1,864,632	(1,864,632)	0
Balance at 30 June 2021	214,407,013	1,446,136	1,591,684	283,746	3,937,412	31,645	249,645	875,699	6,480,733	-	229,303,503
Comprises:											
Gross balance at 30 June 2021	371,489,336	2,965,717	3,094,001	304,928	4,070,320	34,979	269,658	952,150	6,865,294	0	390,046,383
Accumulated depreciation at 30 June 2021	(157,082,323)	(1,519,581)	(1,502,317)	(21,182)	(132,908)	(3,334)	(20,013)	(76,451)	(384,770)	-	(160,742,879)
Balance at 30 June 2021	214,407,013	1,446,136	1,591,684	283,746	3,937,412	31,645	249,645	875,699	6,480,524	0	229,303,503

SHIRE OF YILGARN
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10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - refuse site	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - sewerage	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - townscape	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - parks and ovals	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - aerodromes	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Other infrastructure - other (inc. digital i	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)
Work in progress	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2017	Construction costs and current condition (Level 2), residual and remaining useful life assessments (Level 3 inputs)

During the year there were no changes in the valuation techniques used by the local government to determine level 3 inputs.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, 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 that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

Land under roads from 1 July 2019

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

Vested improvements from 1 July 2019

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

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

SHIRE OF YILGARN
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11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	2,000	0	0	(2,000)	0	0	0	0	0	0	0	0
Buildings - specialised	0	0	0	0	0	0	0	0	242,510	0	0	(242,510)
Furniture and equipment	0	0	0	0	0	0	0	0	6,003	0	0	(6,003)
Plant and equipment	270,440	202,955	0	(67,485)	422,589	308,000	5,387	(119,976)	455,071	306,864	7,404	(155,611)
Infrastructure - other (inc. digital infrastructure)		-	0	-	0	0	0	0	894,928	0	0	(894,928)
	272,440	202,955	0	(69,485)	422,589	308,000	5,387	(119,976)	1,598,512	306,864	7,404	(1,299,052)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Health				
Holden Colorado LTZ Crew Cab 4wd Utility	40,732	36,364	0	(4,368)
Education and welfare				
Lot 5, 50 Antares St	1,000	0	0	(1,000)
Lot 6, 50 Antares St	1,000	0	0	(1,000)
Transport				
John Deere Tractor	25,804	24,000	0	(1,804)
2015 Mitsubishi Fuso Canter 815	36,018	26,364	0	(9,655)
2015 Mitsubishi Fuso Canter 4x2	52,444	25,455	0	(26,989)
Isuzu NPS 65-155 Ute	56,573	40,773	0	(15,800)
Toyota 2017 Landcruiser LC70 Workmate	58,869	50,000	0	(8,869)
	272,440	202,955	0	(69,485)
	272,440	202,955	0	(69,485)

SHIRE OF YILGARN
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11. FIXED ASSETS

(b) Depreciation

	2021 Actual New rates	2021 Actual Old rates	2021 Actual Variance	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$
Buildings - non-specialised	88,298	189,561	(101,263)	190,561	189,572
Buildings - specialised	393,446	914,189	(520,743)	869,017	883,500
Furniture and equipment	11,336	12,951	(1,615)	14,288	13,589
Plant and equipment	311,355	655,348	(343,993)	720,532	712,028
Infrastructure - roads	2,754,377	4,491,426	(1,737,049)	4,460,197	4,441,528
Other infrastructure - footpaths	34,710	101,353	(66,643)	100,858	100,419
Other infrastructure - drainage	39,631	119,248	(79,617)	119,888	119,266
Other infrastructure - refuse site	671	6,451	(5,780)	6,082	6,082
Other infrastructure - sewerage	11,793	17,953	(6,160)	17,305	17,276
Other infrastructure - townscape	874	1,141	(267)	588	585
Other infrastructure - parks and ovals	14,435	2,326	12,109	863	859
Other infrastructure - aerodromes	25,348	19,011	6,337	19,111	19,011
Other infrastructure - other (inc. digital infrastructure)	169,470	87,361	82,109	96,960	95,604
Right-of-use assets - plant and equipment	25,585	25,585	0	0	13,615
	3,881,329	6,643,904	(2,762,575)	6,616,250	6,612,934

Revision of useful lives of plant and equipment

Council has elected to materially alter the estimated useful lives of property, plant, equipment and infrastructure assets following an independent valuation, as previous estimates materially understated the useful life of major asset and misrepresented Council's ability to maintain its assets

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Depreciation on revaluation

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

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

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life. The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year. Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

Depreciation rates

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

Asset Class	Useful life (revised)	Depreciation % (revised)	Useful life (previous)	Depreciation % (previous)
Land	Not depreciated	-	Not depreciated	-
Infrastructure - roads	15 to 120 years	0.83% - 6.66%	12 to 50 Years	2.00% - 5.00%
Infrastructure - footpath	10 to 80 years	1.25% - 10.00%	50 Years	2.00%
Infrastructure - laneways	20 to 80 years	1.25% - 5.00%	15 Years	6.67%
Infrastructure - aerodrome	10 to 30 years	3.33% - 10.00%	30 Years	3.33%
Infrastructure - urban stormwater drainage	5 to 80 years	1.25% - 20.00%	50 Years	2.00%
Infrastructure - parks and ovals	10 to 40 years	2.50% - 10.00%	Not depreciated	-
Infrastructure - refuse sites	Not depreciated	-	Not depreciated	-
Infrastructure - sewerage	60 to 100 years	1.00% - 1.66%	50 Years	2.00%
Infrastructure - townscape	20 to 35 years	2.86% - 5.00%	Not depreciated	-
Infrastructure - digital equipment	3 to 8 years	12.50% - 33.33%	Not depreciated	-
Infrastructure - other	10 to 80 years	1.25% - 10.00%	12 to 50 Years	2.00% - 8.33%
Buildings - specialised	30 to 75 years	1.33% - 3.33%	30 to 50 Years	2.00% - 3.33%
Buildings - non-specialised	30 to 75 years	1.33% - 3.33%	30 to 50 Years	2.00% - 3.33%
Furniture and equipment	4 to 20 years	5.00% - 25.00%	5 to 10 Years	10.00% - 20.00%
Plant and equipment (major plant)	15 to 30 years	3.33% - 6.66%	5 to 10 Years	10.00% - 20.00%
Plant and equipment (minor plant)	5 to 20 years	5.00% - 20.00%	5 to 10 Years	10.00% - 20.00%

12. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	
Balance at 1 July 2019	0	0
Additions	52,114	52,114
Depreciation (expense)	(13,615)	(13,615)
Balance at 30 June 2020	38,499	38,499
Depreciation (expense)	(13,890)	(13,890)
Balance at 30 June 2021	24,609	24,609

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on lease liabilities	13,890	13,615
Interest expense on lease liabilities	355	1,029
Total amount recognised in the statement of comprehensive income	14,245	14,644
Total cash outflow from leases	(14,794)	(12,153)

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

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12. LEASES (CONTINUED)

(b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2021 \$
Less than 1 year	99,564
1 to 2 years	14,509
2 to 3 years	14,509
3 to 4 years	14,509
4 to 5 years	12,108
> 5 years	53,288
	208,487

Note that all of the Shire of Yilgarn's residential lease agreements are periodic. Accordingly, no income has been provided for beyond 1 year from the balance date.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

13. REVALUATION SURPLUS

	2021 Opening Balance	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land vested in and under the control of Council	0	0	0	1,053,475	(1,053,475)	0
Revaluation surplus - Land - freehold land	9,641,349	0	9,641,349	9,641,349	0	9,641,349
Revaluation surplus - Buildings - non-specialised	18,503	0	18,503	18,503	0	18,503
Revaluation surplus - Buildings - specialised	2,806,736	0	2,806,736	2,806,736	0	2,806,736
Revaluation surplus - Furniture and equipment	22,313	0	22,313	22,313	0	22,313
Revaluation surplus - Plant and equipment	2,299,879	0	2,299,879	2,299,879	0	2,299,879
Revaluation surplus - Infrastructure - roads	122,800,813	0	122,800,813	122,800,813	0	122,800,813
Revaluation surplus - Other infrastructure - footpaths	1,549,051	0	1,549,051	1,549,051	0	1,549,051
Revaluation surplus - Other infrastructure - drainage	56,442,078	0	56,442,078	56,442,078	0	56,442,078
Revaluation surplus - Other infrastructure - sewerage	2,703,283	0	2,703,283	2,703,283	0	2,703,283
Revaluation surplus - Other infrastructure - parks and ovals	396,014	0	396,014	396,014	0	396,014
Revaluation surplus - Other infrastructure - aerodromes	1,686,946	0	1,686,946	1,686,946	0	1,686,946
	200,366,965	0	200,366,965	201,420,440	(1,053,475)	200,366,965

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued salaries and wages
GST liability
PAYG withholding
Trust Funds
Accrued expenditure

2021	2020
\$	\$
579,028	1,238,505
73,157	37,626
81,072	55,108
14,971	42,256
53,628	56,410
271,639	389,267
14,765	12,764
1,088,260	1,831,936

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

Prepaid rates

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

15. OTHER LIABILITIES

Current

Contract liabilities

2021	2020
\$	\$
321,233	32,820
321,233	32,820

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

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

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

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

Service concession liabilities

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.

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16. LEASE LIABILITIES

(a) Lease Liabilities	2021	2020
	\$	\$
Current	14,210	14,218
Non-current	9,568	24,707
	23,778	38,925

(b) Movements in Carrying Amounts

Purpose	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
				Lease Principal 1 July 2020	Actual Lease Adjustments	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments		Lease Principal 1 July 2020	Budget New Leases	Budget Lease Principal Repayments	Budget Lease Principal Outstanding		Budget Lease Interest Repayments	Lease Principal 1 July 2019	Actual New Leases	Actual Lease Principal Repayments
Other property and services				\$	\$	\$	\$	\$						\$	\$	\$	\$	\$
Canon photocopier	Canon Finance	2.30%	48 months	8,290	2,195	(5,986)	4,499	82	0	0	0	0	0	0	11,722	(3,432)	8,290	211
Commander telephones and FTTN	Commander	2.30%	60 months	30,635	9,531	(20,888)	19,278	272	0	0	0	0	0	0	40,361	(9,749)	30,635	817
				38,925	11,726	(26,874)	23,777	354	0	0	0	0	0	0	52,083	(13,181)	38,925	1,028

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17. INFORMATION ON BORROWINGS

(a) Borrowings

	2021	2020
	\$	\$
Current	95,494	0
Non-current	857,166	0
	<u>952,660</u>	<u>0</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021					30 June 2021					30 June 2020				
				Actual Principal 1 July 2020	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2020	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2019	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
Recreation and culture				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Yilgarn Aquatic Centre	98	WATC	1.14%	0	1,000,000	(53,053)	5,713	952,660	0	1,000,000	(109,330)	16,902	907,572	0	0	0	0	0
				<u>0</u>	<u>1,000,000</u>	<u>(53,053)</u>	<u>5,713</u>	<u>952,660</u>	<u>0</u>	<u>1,000,000</u>	<u>(109,330)</u>	<u>16,902</u>	<u>907,572</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF YILGARN
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17. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2021	2021	2021	2021		
					Actual	Budget	Actual	Budget		
Community swimming pool	WA Treasury Corporation	P&I	10 years	1.14%	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,713	\$ 0
					\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,713	\$ 0

(d) Loan facilities

Credit Standby Arrangements

	2021	2020
	\$	\$
Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(770)	(1,540)
Total amount of credit unused	14,230	13,460

Loan facilities

Loan facilities - current	95,494	0
Loan facilities - non-current	857,166	0
Lease liabilities - current	14,210	14,218
Lease liabilities - non-current	9,568	24,707
Total facilities in use at balance date	976,438	38,925

Unused loan facilities at balance date

NIL NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 28.

18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	333,685	216,766	550,451
Non-current provisions	0	79,006	79,006
	333,685	295,772	629,457
Additional provision			
Balance at 30 June 2021	(5,836)	19,650	13,814
	327,849	315,422	643,271
Comprises			
Current	327,849	168,096	495,945
Non-current	0	147,326	147,326
	327,849	315,422	643,271

	2021	2020
	\$	\$
Less than 12 months after the reporting date	495,945	333,685
More than 12 months from reporting date	147,326	295,772
	643,271	629,457

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
More than 12 months from reporting date

Timing of the payment of current leave liabilities is based on estimates, as actual expenses are incurred at the discretion of Council employees.

All annual leave entitlements are considered current liabilities, as they may be taken at any time. Long service leave entitlements are apportioned between current and non-current based on the likelihood that the leave is either paid out or taken

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

Other long-term employee benefits (Continued)

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

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

Provisions

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

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

19. CONTINGENT LIABILITIES

Provision for rehabilitation of refuse disposal site

The Shire of Yilgarn has an obligation to rehabilitate the land used for the Southern Cross landfill facility. There is an ongoing phased rehabilitation requirement, undertaken through operational expenditure, in addition to final rehabilitation once capacity is exhausted. Whilst the Shire has not obtained an estimate of cost for final rehabilitation of the site as at 30 June 2021, the Shire intends to prepare estimates of the final refuse site rehabilitation costs prior to 30 June 2022.

The Shire of Yilgarn is also aware that the Southern Cross refuse site is a potential source of contamination, as per the Contaminated Sites Act 2003.

Due to the site's low risk of contamination, air, ground and water contamination monitoring does not form part of the Shire's current Department of Water and Environmental Regulation (DWER) licence requirements, and therefore the Shire is currently not aware of any potential contamination.

Upon approaching closure of the site, an investigation will be undertaken to determine the presence and scope of contamination, if any, with an assessment of the risks and proposed action plan developed for approval by DWER. The Council is unable to accurately quantify its remediation liabilities for potential contamination of the site until such time as the site's useful life is exhausted and final investigation completed. The Council is continuing to comply with licence requirements, to reduce the risks of contamination and will continue to undertake site investigations on a risk based approach. This approach is consistent with the DWER guidelines.

20. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	10,904,147	8,620,824	9,901,027
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	3,540,618	(2,007,738)	(739,152)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	0	0	(1,153)
Depreciation on non-current assets	3,881,329	6,616,250	6,612,934
(Profit)/loss on sale of asset	69,485	114,589	1,291,648
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(21,316)	150,000	(294,366)
(Increase)/decrease in other assets	(21,989)	0	(25,046)
(Increase)/decrease in inventories	6,038	0	2,355
Increase/(decrease) in payables	(626,049)	0	1,198,126
Increase/(decrease) in employee provisions	13,814	0	27,385
Increase/(decrease) in other liabilities	276,718	1,000,000	(318,682)
Non-operating grants, subsidies and contributions	(3,373,084)	(3,299,122)	(2,925,885)
Net cash from operating activities	3,745,564	2,573,979	4,828,164

21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	5,678,524	5,775,433
General purpose funding	6,183,281	488,223
Law, order, public safety	2,473,133	2,564,647
Health	523,997	778,099
Education and welfare	3,087,383	4,168,125
Housing	4,132,973	3,367,919
Community amenities	6,640,366	7,635,667
Recreation and culture	17,887,391	11,926,424
Transport	221,263,837	218,581,947
Economic services	1,893,931	1,857,819
Other property and services	1,441,362	5,403,818
Unallocated	166,401	4,787,777
	<u>271,372,580</u>	<u>267,335,898</u>

22. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects	183,040	2,426,178
- plant & equipment purchases	247,551	0
	430,591	2,426,178

Capital expenditure projects

Southern Cross skate park	183,040	
Swimming Pool - Buildings	0	839,284
Swimming Pool - Infrastructure	0	1,586,894
	183,040	2,426,178

Plant and equipment purchases

Toyota Kluger (EMCS vehicle)	49,153	0
Bullmaster Side Tipping Trailers (x2)	198,398	0
	247,551	0

23. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cr Wayne Della Bosca			
President's annual allowance	12,000	12,000	9,226
Meeting attendance fees	10,200	6,600	9,950
Annual allowance for ICT expenses	1,180	1,180	0
	23,380	19,780	19,176
Cr Bryan Close			
Deputy President's annual allowance	3,000	3,000	2,075
Meeting attendance fees	8,000	6,600	7,800
ICT expenses	0	0	1,842
Annual allowance for ICT expenses	1,180	1,180	0
	12,180	10,780	11,717
Cr Jodie Cobden			
Meeting attendance fees	5,600	6,600	3,600
ICT expenses	0	0	1,842
Annual allowance for ICT expenses	1,180	1,180	0
	6,780	7,780	5,442
Cr Linda Rose			
Meeting attendance fees	5,000	6,600	3,600
Annual allowance for ICT expenses	1,180	1,180	0
Travel and accommodation expenses	2,376	1,250	1,584
	8,556	9,030	5,184
Cr Phil Nolan			
Meeting attendance fees	4,400	6,600	5,400
Annual allowance for ICT expenses	1,180	1,180	0
Travel and accommodation expenses	1,782	1,250	1,485
	7,362	9,030	6,885
Cr Susan Shaw			
Meeting attendance fees	4,800	6,600	5,600
Annual allowance for ICT expenses	1,180	1,180	0
Travel and accommodation expenses	158	1,250	0
	6,138	9,030	5,600
Cr Gary Guerini			
Meeting attendance fees	5,600	6,600	6,000
Annual allowance for ICT expenses	1,180	1,180	1,180
Travel and accommodation expenses	1,058	1,250	651
	7,838	9,030	7,831
Cr Onida Trutan			
Meeting attendance fees	0	0	3,200
President's annual allowance	0	0	6,000
	0	0	9,200
Cr David Pasini			
Meeting attendance fees	0	0	1,600
Annual allowance for ICT expenses	0	0	1,180
	0	0	2,780
	72,235	74,460	73,816
Fees, expenses and allowances to be paid or reimbursed to elected council members.			

23. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
President's allowance	12,000	12,000	15,226
Deputy President's allowance	3,000	3,000	2,075
Meeting attendance fees	43,600	46,200	46,750
ICT expenses	0	0	3,684
Annual allowance for ICT expenses	8,260	8,260	2,360
Travel and accommodation expenses	5,375	5,000	3,721
	72,235	74,460	73,816

24. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

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

	2021 Actual	2020 Actual
	\$	\$
Short-term employee benefits	535,003	439,986
Post-employment benefits	74,202	60,182
Other long-term benefits	57,858	4,281
	<u>667,063</u>	<u>504,449</u>

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

24. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

The following transactions occurred with related parties:

	2021	2020
	Actual	Actual
	\$	\$
Sale of goods and services	7,790	3,926
Purchase of goods and services	358,445	152,666
Short term employee benefits -other related parties	48,301	0
Amounts outstanding from related parties:		
Trade and other receivables	45	0
Amounts payable to related parties:		
Trade and other payables	12,128	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

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

25. MAJOR LAND TRANSACTIONS

Gift of land to Central East Aged Care Alliance

(a) Details

Throughout the year ended 30 June 2021, Council gave its approval to transfer two plots of land, as a gift (for no consideration), to Central East Aged Care Alliance (CEACA). This was done as part of an agreement with CEACA in order to provide more assisted living units in Southern Cross for elderly and disabled residents. Originally vacant land, Council's agreement with CEACA was that if CEACA funded and arranged for the construction of the assisted living units, that Council would then transfer the land to CEACA for free.

The transfers had not yet been settled as at 30 June 2021.

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26. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Residential / Industrial	0.112332	390	3,405,586	382,556	0	7,179	389,737	382,556	0	0	382,556	411,913
Commercial	0.079074	34	981,205	77,588	0	0	77,588	77,588	0	0	77,588	77,588
Single Persons Quarters	0.158148	9	774,619	122,504	6,179	0	128,684	122,504	0	0	122,504	122,317
Mine Sites	0.158148	4	529,565	83,750	0	0	83,750	83,750	0	0	83,750	83,750
Unimproved valuations												
Rural	0.017575	362	104,151,617	1,830,465	(3,805)	0	1,826,660	1,830,465	0	0	1,830,465	1,802,389
Mining	0.173923	325	8,567,598	1,490,102	1,341	0	1,491,443	1,490,102	0	0	1,490,102	1,374,493
Sub-Total		1,124	118,410,190	3,986,965	3,715	7,179	3,997,861	3,986,965	0	0	3,986,965	3,872,450
Minimum payment	Minimum \$											
Gross rental valuations												
Residential / Industrial	500	117	150,582	58,500	(1,000)	0	57,500	58,500	0	0	58,500	58,055
Commercial	400	7	20,061	2,800	0	0	2,800	2,800	0	0	2,800	2,800
Single Persons Quarters	400	3	1,713	1,200	0	0	1,200	1,200	0	0	1,200	800
Mine Sites	400	3	2,408	1,200	0	0	1,200	1,200	0	0	1,200	1,200
Unimproved valuations												
Rural	400	40	282,645	16,000	0	0	16,000	16,000	0	0	16,000	16,400
Mining	400	229	252,874	91,600	(1,200)	0	90,400	91,600	0	0	91,600	94,803
Sub-Total		399	710,283	171,300	(2,200)	0	169,100	171,300	0	0	171,300	174,058
		1,523	119,120,473	4,158,265	1,515	7,179	4,166,961	4,158,265	0	0	4,158,265	4,046,508
Discounts/concessions (Note 26(b))							(163,580)				(140,000)	(146,476)
Total amount raised from general rate							4,003,381				4,018,265	3,900,032
Ex-gratia rates							33,248				33,104	33,248
Prepaid rates							-				-	37,626
Totals							4,036,629				4,051,369	3,970,906

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021
26. RATING INFORMATION (Continued)

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

Rates Discounts

Rate or Fee Discount Granted	Discount	Discount	2021 Actual	2021 Budget	2020 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	\$	
All GRV & UV Rate Types (excluding Sewerage, ESL and Waste & Recycling Collecting Charges)	5.00%		163,580	140,000	146,476	Discount provided for rates paid within 35 days of the rate notice being issued
			163,580	140,000	146,476	
Total discounts/concessions (Note 26(a))			163,580	140,000	146,476	

26. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	23/09/2020	0.00	0.00%	8.00%
Option Two				
First instalment	23/09/2020	0.00	0.00%	8.00%
Second instalment	10/02/2021	0.00	0.00%	8.00%
Option Three				
First instalment	23/09/2020	0.00	0.00%	8.00%
Second instalment	2/12/2020	0.00	0.00%	8.00%
Third instalment	10/02/2021	0.00	0.00%	8.00%
Fourth instalment	21/04/2021	0.00	0.00%	8.00%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	38,150	40,000	38,779
Interest on instalment plan	0	0	0
	38,150	40,000	38,779

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

27. RATE SETTING STATEMENT INFORMATION

		2020/21 Budget	2020/21	2019/20
	2020/21 (30 June 2021 Carried Forward)	(30 June 2021 Carried Forward)	(1 July 2020 Brought Forward)	(30 June 2020 Carried Forward)
Note	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a) 0	(5,387)	(7,404)	(7,404)
Less: Movement in liabilities associated with restricted cash	126,634	0	4,902	4,902
Less: Fair value adjustments to financial assets at fair value through profit and loss	(2,586)	0	(1,153)	(1,153)
Movement in pensioner deferred rates (non-current)	(7,808)	0	(25,619)	(25,619)
Movement in employee benefit provisions (non-current)	68,320	0	(834)	(834)
Add: Loss on disposal of assets	11(a) 69,485	119,976	1,299,052	1,299,052
Add: Depreciation on non-current assets	11(b) 3,881,329	6,616,250	6,612,934	6,612,934
Non cash amounts excluded from operating activities	4,135,374	6,730,839	7,881,878	7,881,878
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4 (5,678,524)	(2,610,887)	(4,536,844)	(4,536,844)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	17(a) 95,494	92,428	0	0
- Current portion of contract liability held in reserve	0	0	32,820	32,820
- Current portion of lease liabilities	14,210	4,642	14,218	14,218
- Employee benefit provisions	295,937	(550,451)	294,167	294,167
- Movement of contract liability during 2020/2021	288,413	0	318,682	318,682
- Capital Works in Progress	0	0	3,568,495	3,568,495
Total adjustments to net current assets	(4,984,470)	(3,064,268)	(308,462)	(308,462)
Net current assets used in the Rate Setting Statement				
Total current assets	11,796,310	4,144,623	10,763,728	10,763,728
Less: Total current liabilities	(2,015,142)	(986,130)	(2,429,426)	(2,429,426)
Less: Total adjustments to net current assets	(4,984,470)	(3,064,268)	(308,462)	(308,462)
Net current assets used in the Rate Setting Statement	4,796,698	94,225	8,025,840	8,025,840

28. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Minimal to no lending. Credit limits for customers. Debt collection procedures.
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Cash management policy. Significant cash reserves. Minimal debt.

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

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the to cash flow interest rate risk. The Shire has no overdraft facilities, and endeavours to pay all credit card debt as it is incurred each month, reducing the interest rate risk to negligible levels.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at 30 June 2021 are noted in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2021					
Cash and cash equivalents	0.03%	10,904,147	695,115	10,207,682	1,350
2020					
Cash and cash equivalents	0.71%	9,901,027	0	9,899,677	1,350

Sensitivity

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

	2021	2020
Impact of a 1% movement in interest rates on profit and loss and equity*	\$ 102,077	\$ 98,997

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all receivables. As noted above, rates are not considered to be impaired at any time due to the Council's ability to recover all rate debtors. Accordingly, only trade receivables are impaired. The expected loss on trade debts is calculated based on the historical payment profiles of the particular debtors that the Shire has as at 30 June 2021.

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables	85,003	32,435	230	16,538	134,206
Loss allowance	0	(1,288)	0	(12,861)	(14,149)
Net carrying amount	85,003	31,147	230	3,677	120,056
Expected credit loss	0.00%	3.97%	0.00%	77.77%	10.54%
30 June 2020					
Trade and other receivables	49,531	3,074	963	29,576	83,143
Expected credit loss	0	0	0	(12,025)	(12,025)
Net carrying amount	49,531	3,074	963	17,551	71,118
Expected credit loss	0.00%	0.00%	0.00%	40.66%	14.46%

28. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

	Current	More than 1 year past due	More than 2 year past due	More than 3 year past due	Total
30 June 2021					
Rates receivable	342,193	141,964	83,384	127,039	694,580
Loss allowance	0	0	0	0	0
Net carrying amount	342,193	141,964	83,384	127,039	694,580
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%
30 June 2020					
Rates receivable	19	291,263	132,849	180,317	604,448
Expected credit loss	0	0	0	0	0
Net carrying amount	19	291,263	132,849	180,317	604,448
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%

28. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	1,019,661	0	0	1,019,661	1,019,661
Borrowings	95,494	393,043	464,123	952,660	952,660
Lease liabilities	14,210	9,567	0	23,777	23,777
	<u>1,129,365</u>	<u>402,610</u>	<u>464,123</u>	<u>1,996,098</u>	<u>1,996,098</u>
2020					
Payables	1,733,270	0	0	1,733,270	1,733,270
Lease liabilities	14,218	24,707	0	0	0
	<u>1,747,488</u>	<u>24,707</u>	<u>0</u>	<u>1,733,270</u>	<u>1,733,270</u>

29. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire reviewed the application of all new accounting standards that were introduced. However, no new standards had any impact on the Shire's financial records.

(a) AASB 1059 Service Concession Arrangements: Grantors

The Shire conducted a survey of its assets and obligations to determine if it was party to any arrangements (either as the grantor or operator) that would fall within the definition of a "service concession arrangement" for the purposes of AASB 1059. Management considers that there are no relevant contracts in place, and thus there has been no impact of AASB 1059 to the Shire's financial statements for the period ended 30 June 2021.

SHIRE OF YILGARN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

30. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

31. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of limited resources.</p>	<p>Governance includes the activities of members of Council, and the administration support provided to assist members of Council and the ratepayers.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue for the provision of services</p>	<p>Collection of revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safe and environmentally conscious community.</p>	<p>Supervision and enforcement of local laws relating to fire prevention and animal control</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health</p>	<p>Inspection of food outlets and their health safety controls, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services and support to the elderly, youth, children and disadvantaged persons.</p>	<p>Maintenance and support of child care centre, community playgrounds, senior citizen centre, community aged care services and youth engagement services.</p>
<p>HOUSING</p> <p>To provide and maintain housing for elderly residents.</p>	<p>Construction, provision and maintenance of housing for elderly residents.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services to the community</p>	<p>Rubbish collection, operation of rubbish disposal sites and litter control. Construction and maintenance of urban storm water drains. Protection of the local environment, administration of town planning scheme and provision of cemetery and other public conveniences.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources to the benefit and social well-being of the community.</p>	<p>Provision and maintenance of public halls, civic centres, the Southern Cross aquatic centre, various sporting facilities and public parks, gardens and playgrounds. Operation of public library, museum and other cultural facilities.</p>
<p>TRANSPORT</p> <p>To provide safe effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking areas and traffic coordination, cleaning of streets, upkeep of street vegetation, street lighting etc.,.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and the economic wellbeing of the community.</p>	<p>Tourism and area promotion, including the maintenance and operation of the caravan park. Provision of rural services, including skeleton weed control, vermin control, standpipes and building control.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control the Shire's overhead expenditure.</p>	<p>Maintain records and control over public works operation, plant repair, administration costs and engineering costs.</p>

32. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	3.21	3.30	6.67
Asset consumption ratio	0.61	0.62	0.63
Asset renewal funding ratio	1.36	0.31	0.33
Asset sustainability ratio	1.40	0.22	0.34
Debt service cover ratio	47.15	N/A	N/A
Operating surplus ratio	0.03	(0.60)	(0.52)
Own source revenue coverage ratio	0.61	0.44	0.45

The above ratios are calculated as follows:

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



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 Shire of Yilgarn

To the Councillors of the Shire of Yilgarn

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the Shire of Yilgarn (Shire) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the Shire of Yilgarn:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

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

- (i) All required information and explanations were obtained by me.
- (ii) All audit procedures were satisfactorily completed.
- (iii) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other matter

The annual financial report of the Shire for the year ended 30 June 2020 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2019 and 2020 in Note 32 of the audited annual financial report were included in the audited annual financial report for those years.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Yilgarn for the year ended 30 June 2021 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 December 2021



**Shire of Yilgarn
BUDGET REVIEW REPORT
For the Period Ended 31st January 2022**

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

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Shire of Yilgarn
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For the Period Ended 31st January 2022

	Budget v Actual		Predicted Variance				
	Note	Adopted	YTD	Budget	Timing /	Estimated	Material
		Annual	Actual	Increase /	(Carryover)	Year End	
		\$	\$	\$	\$	\$	Variance
Net current assets at start of financial year surplus/(deficit)		4,139,858	4,396,984	257,126		4,396,984	▲
Revenue from operating activities (excluding rates)							
Governance		0	0	0		0	
General Purpose Funding		1,589,716	978,714	383,430		1,925,092	▲
Law, Order and Public Safety		82,776	42,838	0		79,136	
Health		1,500	296	0		507	
Education and Welfare		176,489	123,807	3,100		169,827	
Housing		75,920	42,320	0		72,549	
Community Amenities		649,459	716,964	102,400		761,510	▲
Recreation and Culture		24,816	21,077	0		22,964	
Transport		203,250	82,978	15,000		212,521	
Economic Services		994,770	798,073	231,750		1,226,164	▲
Other Property and Services		168,260	134,513	11,000		198,367	▲
		3,966,956	2,941,580	746,680	0	4,668,636	
Expenditure from operating activities							
Governance		(490,913)	(236,314)	11,500		(449,886)	
General Purpose Funding		(325,351)	(128,938)	(34,000)		(275,987)	▼
Law, Order and Public Safety		(358,153)	(192,587)	15,000		(352,066)	
Health		(314,834)	(152,191)	21,100		(289,375)	
Education and Welfare		(395,524)	(212,682)	19,000		(408,268)	
Housing		(137,546)	(65,661)	(24,200)		(134,937)	
Community Amenities		(1,196,649)	(519,886)	47,850	(90,000)	(1,353,510)	▲
Recreation and Culture		(1,700,702)	(971,755)	74,400	(10,000)	(1,694,613)	
Transport		(4,908,430)	(2,606,940)	70,000		(4,964,993)	
Economic Services		(1,563,635)	(988,930)	364,000		(1,870,327)	▲
Other Property and Services		(74,370)	(83,940)	132,500	12,000	79,531	▼
		(11,466,107)	(6,159,824)	697,150	(88,000)	(11,714,432)	
Operating activities excluded from budget							
Add Back Depreciation		3,851,940	2,314,225	0		3,967,243	
Adjust (Profit)/Loss on Asset Disposal		162,180	(8,179)	0		165,676	
Adjust Provisions and Accruals		0	0	0		0	
Amount attributable to operating activities		654,827	3,484,786	1,700,956	(88,000)	1,484,106	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions		3,599,775	821,697	0		3,558,505	
Purchase of Investments		0	0	0		0	
Land Held for Resale		0	0	0		0	
Land and Buildings		(499,010)	(172,236)	(86,392)	(72,729)	(299,533)	▼
Plant and Equipment		(1,473,200)	(313,278)	(350,000)		(1,818,278)	▲
Furniture and Equipment		(7,000)	(5,851)	(6,600)		(8,851)	
Infrastructure Assets - Roads		(3,226,022)	(1,850,608)	(5,000)		(3,228,706)	
Infrastructure Assets - Other		(634,880)	(343,386)	(135,000)	(32,000)	(455,603)	▼
Proceeds from Disposal of Assets		351,818	0	0		351,818	
Proceeds from Sale of Investments		0	0	0		0	
Proceeds from Advances		0	0	0		0	
Amount attributable to investing activities		(1,888,519)	(1,863,662)	(582,992)	(104,729)	(1,900,648)	
FINANCING ACTIVITIES							
Repayment of Debentures		(95,504)	(47,611)	0		(95,222)	
Proceeds from New Debentures		0	0	0		0	
Advances to Community Groups		0	0	0		0	
Self-Supporting Loan Principal		0	0	0		0	
Transfer to Reserves		(2,884,563)	(10,027)	700,000		(3,572,211)	▲
Transfer from Reserves		42,700	0	0		42,700	
Amount attributable to financing activities		(2,937,367)	(57,638)	700,000	0	(3,624,733)	
Budget deficiency before general rates		(4,042,563)	1,480,865			(4,041,275)	
Estimated amount to be raised from general rates		4,070,680	4,131,666			4,131,666	
Closing Funding Surplus(Deficit)		28,117	5,612,531			91,044	

Shire of Yilgarn
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For the Period Ended 31st January 2022

	Budget v Actual		Predicted Variance				
	Note	Adopted Annual Budget	YTD Actual	Budget Increase / (Decrease)	Timing / (Carryover)	Estimated Year End	Material Variance
	\$	\$	\$	\$	\$		
Net current assets at start of financial year surplus/(deficit)		4,139,858	4,396,984	257,126		4,396,984	▲
Revenue from operating activities (excluding rates)							
Grants, Subsidies and Contributions		1,994,276	1,217,389	383,430		2,267,373	▲
Profit on Asset Disposal		11,987	11,292	0		11,292	
Fees and Charges		1,383,872	1,219,293	353,850		1,812,184	▲
Service Charges		324,620	324,534	0		324,534	
Interest Earnings		74,875	36,221	0		47,900	
Other Revenue		177,326	132,851	9,400		205,353	
		3,966,956	2,941,580	746,680	0	4,668,636	
Expenditure from operating activities							
Employee Costs		(3,067,683)	(1,650,891)	7,500		(2,817,420)	
Materials and Contracts		(2,715,267)	(1,156,995)	419,750	(112,000)	(3,002,649)	▲
Utilities Charges		(864,715)	(666,591)	(315,000)		(1,152,654)	▲
Depreciation (Non-Current Assets)		(3,851,940)	(2,314,225)	61,400		(3,967,243)	
Interest Expenses		(10,589)	(5,443)	0		(10,602)	
Insurance Expenses		(317,697)	(311,540)	1,000		(345,666)	
Loss on Asset Disposal		(174,167)	(3,113)	0		(176,968)	
Other Expenditure		(335,553)	(133,623)	(6,500)		(241,189)	▼
		(11,337,611)	(6,242,421)	168,150	(112,000)	(11,714,390)	
Funding Balance Adjustment							
Add Back Depreciation		3,851,940	2,314,225	(61,400)		3,967,243	
Adjust (Profit)/Loss on Asset Disposal		162,180	(8,179)	0		165,676	
Adjust Provisions and Accruals		0	0	0		0	
Amount attributable to operating activities		783,323	3,402,189	1,110,556	(112,000)	1,484,147	
INVESTING ACTIVITIES							
Non-Operating Grants, Subsidies and Contributions		3,599,775	821,697	0		3,558,505	
Land Held for Resale		0	0	0		0	
Land and Buildings		(499,010)	(172,236)	(86,392)	(72,729)	(299,533)	▼
Plant and Equipment		(1,473,200)	(313,278)	(350,000)		(1,818,278)	▲
Furniture and Equipment		(7,000)	(5,851)	(6,600)		(8,851)	
Infrastructure Assets - Roads		(3,226,022)	(1,850,608)	(5,000)		(3,228,706)	
Infrastructure Assets - Other		(634,880)	(343,386)	(135,000)	(32,000)	(455,603)	▼
Purchase of Investments		0	0	0		0	
Proceeds from Disposal of Assets		351,818	0	0		351,818	
Proceeds from Sale of Investments		0	0	0		0	
Amount attributable to investing activities		(1,888,519)	(1,863,662)	(582,992)	(104,729)	(1,900,648)	
FINANCING ACTIVITIES							
Proceeds from New Debentures		0	0	0		0	
Proceeds from Advances		0	0	0		0	
Self-Supporting Loan Principal		0	0	0		0	
Transfer from Reserves		42,700	0	0		42,700	
Repayment of Debentures		(95,504)	(47,611)	0		(95,222)	
Advances to Community Groups		0	0	0		0	
Transfer to Reserves		(2,884,563)	(10,027)	700,000		(3,572,211)	▲
Amount attributable to financing activities		(2,937,367)	(57,638)	700,000	0	(3,624,733)	
Budget deficiency before general rates		(4,042,563)	1,480,777			(4,041,275)	
Estimated amount to be raised from general rates		4,070,680	4,131,666			4,131,666	
Closing Funding Surplus(Deficit)		28,117	5,612,443			91,044	

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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 budget review report are presented below and have been consistently applied unless stated otherwise.

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 budget review.

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.

(b) 2021/22 Actual Balances

Balances shown in this budget review report as 2022/22 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget review report, other than a rate in the dollar, 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 Shire 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 (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 Note 4 Net Current Assets

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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Superannuation

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

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 4 Net Current Assets.

(h) 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.

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) 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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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 of 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

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (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.

Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	5 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
bituminous seals	30 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	15 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	12 years
Sewerage piping	50 years
Water supply piping & drainage systems	50 years
Airfields and runways	30 years
Refuse disposal sites	not depreciated

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 profit or loss in the period which they arise.

(k) 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. 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 (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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.

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 and 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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cost approach (Continued)

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget review report as necessary.

(I) 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 (ie 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 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.

(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. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

(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 management 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 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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

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 has 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 for 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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire 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 revaluation decrease in accordance with that other standard.

(m) Impairment of Assets (Continued)

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.

At the time of adopting this budget review report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2022.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget review report.

(n) 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.

(o) 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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

(p) 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.

(q) Provisions

Provisions are recognised when the Shire has a 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.

(r) 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.

SHIRE OF YILGARN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) 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.

(u) 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.

(v) Comparative Figures

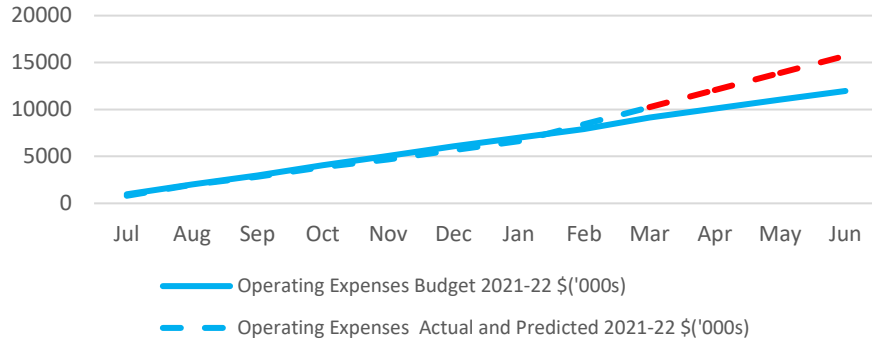
Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(w) Budget Comparative Figures

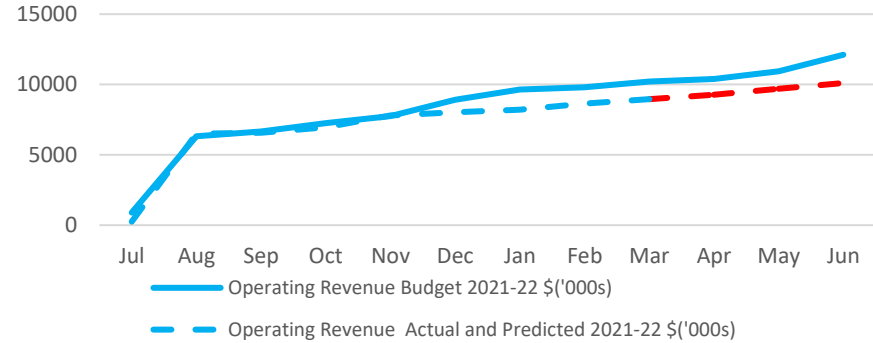
Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF YILGARN
SUMMARY GRAPHS - BUDGET REVIEW
For the Period Ended For the Period Ended 31st January 2022**

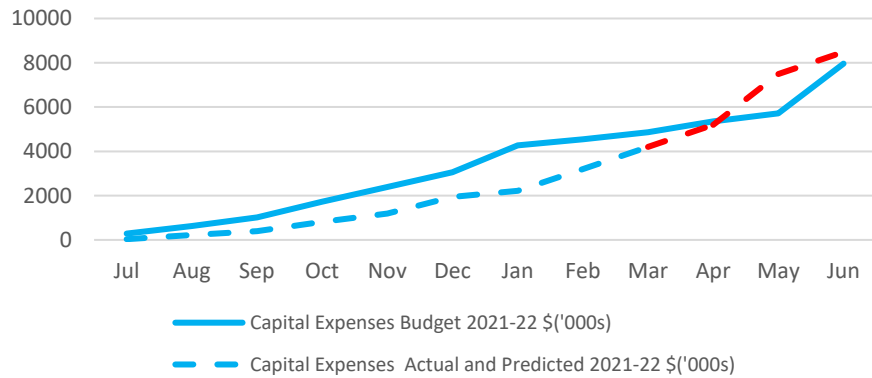
Operating Expenses



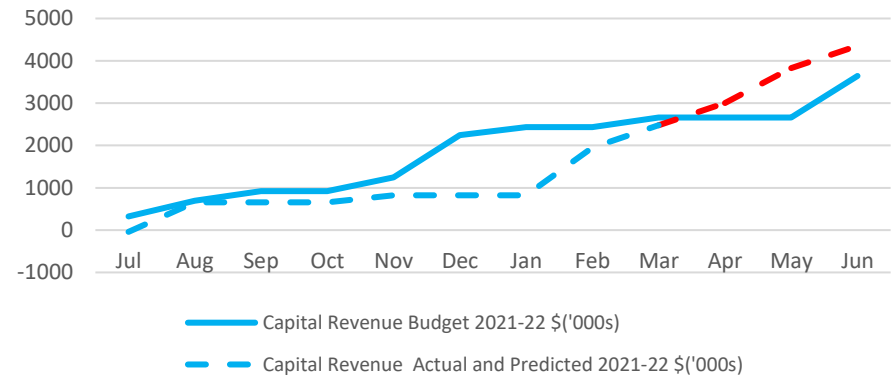
Operating Revenue



Capital Expenditure



Capital Revenue



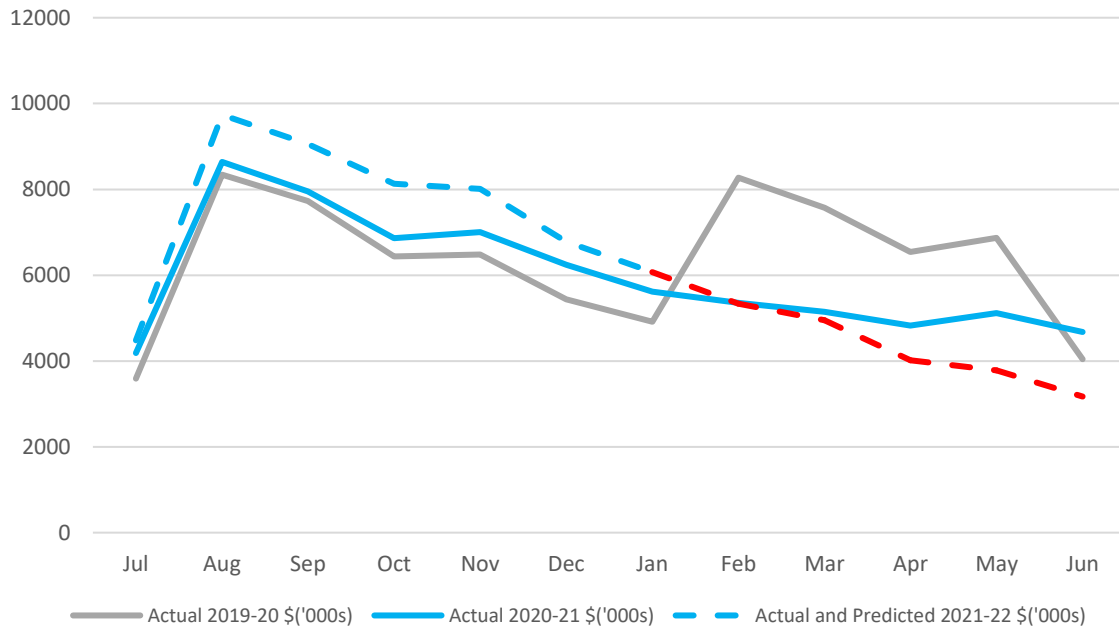
This information is to be read in conjunction with the accompanying financial statements and notes.

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2022

Note 3: NET CURRENT FUNDING POSTION

	Note	Positive=Surplus (Negative=Deficit) 2021-22		
		This Period	Last Period	Same Period Last Year
		\$	\$	\$
Current Assets				
Cash Unrestricted		5,475,797	5,964,902	4,751,981
Cash Restricted		5,688,550	5,688,550	4,557,353
Receivables - Rates and Rubbish		764,441	917,101	849,522
Receivables -Other		137,666	188,634	277,775
Inventories		50,783	49,750	28,433
		12,117,238	12,808,937	10,465,063
Less: Current Liabilities				
Payables		(158,439)	(142,511)	(38,141)
Provisions		(199,483)	(199,483)	(254,937)
		(357,923)	(341,994)	(293,078)
Less: Cash Restricted		(5,688,550)	(5,688,550)	(4,557,353)
Net Current Funding Position		6,070,765	6,778,392	5,614,632

Liquidity Over the Year



Comments/Notes - Net Current Funding Position

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2022

Note 4: 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	Comments
				\$	\$	\$	\$	
Budget Adoption			Opening Surplus(Deficit)		257,126		257,126	\$136k LRCI funding received 30/06.
Budget Amendments Previously Approved								
J11339	LRCI Rnd 2 - Renew Outdoor Netball / Basketball Court Surface	174/2021	Capital Expenses			27,500	(27,500)	Completion of Outdoor Court Resurface
E04119	Support To Community Groups	174/2021	Operating Expenses			20,000	(20,000)	Leased Cropping Land Fence Replacement
E07453	Medical Services - Furniture & Equipment Capital	177/2021	Capital Expenses			27,700	(27,700)	Upgrade to Medical Centre Server & Desktop PC's
R14727	Transfer From Health Services - Capital Reserve	177/2021	Capital Revenue		27,500		27,500	Reserve Transfer to Recoup Medical Centre Server Cost
Budget Amendments Resulting From Review								
<u>03. General Purpose Funding</u>								
E03114	Valuation Expenses		Operating Expenses		34,000		34,000	General GRV Revaluation not occurring until 2022/23
R03200	Grants Commission General		Operating Revenue		321,650		321,650	Lower than anticipated percentage for prepayment
R03201	Grants Commission Roads		Operating Revenue		61,780		61,780	Lower than anticipated percentage for prepayment
<u>04. Governance</u>								
E04120	Public Relations		Operating Expenses			11,500	(11,500)	Increased allocation due to Shire Rebranding
<u>05. Law, Order & Public Safety</u>								
E05411	Crime Prevention Strategies		Operating Expenses			15,000	(15,000)	Additional Security Camera's
<u>07. Health</u>								
E07111	Legal Expenses - Public Health Administration		Operating Expenses			7,000	(7,000)	Costs associated with action against 80 Antares
E07112	Other - Public Health Administration		Operating Expenses		8,000		8,000	Costs of employing EMRS allocated to Admin
E07411	Medical Centre Operations		Operating Expenses			15,500	(15,500)	Overall increase in Operational Costs
E07417	Minor Plant & Equipment		Operating Expenses			6,600	(6,600)	Replacement PC's
E07453	Medical Services - Furniture & Equipment Capital		Capital Expenses		6,600		6,600	Desktop PC's included as Operating Exp
<u>08. Education & Welfare</u>								
E08112	Office Expenses, Stationery And Printing		Operating Expenses			14,000	(14,000)	Higher than expected printing costs of Crosswords

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2022

Note 4: 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	Comments
				\$	\$	\$	\$	
E08312	Senior Citizens Centre Maintenance		Operating Expenses		5,000		5,000	Lower than anticipated expenditure
R08401	Hfa Rental - Unit 1		Operating Revenue		3,100		3,100	Unit recently rented
E08412	Aged Persons Residence - Maintenance		Operating Expenses			10,000	(10,000)	Works transferred from Capital
J08401	Homes for the Aged - Units 1 & 2 - Capital Works		Capital Expenses		3,973		3,973	Capital Works to be completed as Maintenance
J08402	Homes for the Aged - Units 3 & 4 - Capital Works		Capital Expenses		3,973		3,973	
J08403	Homes for the Aged - Units 5 & 6 - Capital Works		Capital Expenses		3,973		3,973	
J08404	Homes for the Aged - Units 7 & 8 - Capital Works		Capital Expenses		8,973		8,973	
J08405	Homes for the Aged - Units 9 & 10 - Capital Works		Capital Expenses		14,752		14,752	Works Postponed until 2022/23
J08406	Homes for the Aged - Units 11 & 12 - Capital Works		Capital Expenses		11,156		11,156	
09. Housing								
J09750	37 Taurus St - Land & Buildings Capital		Capital Expenses		13,500		13,500	Planned works no longer required
J09751	120 Antares St - Land & Buildings Capital		Capital Expenses		28,000		28,000	Planned works no longer required
J09754	3 Libra Pl - Land & Buildings Capital		Capital Expenses			10,200	(10,200)	Reflooring costs transferred from Maintenance
J09804	Staff Housing - 3 Libra Pl - Maintenance		Operating Expenses		16,200		16,200	Reflooring costs transferred to Capital
J09805	Staff Housing - 6 Libra Pl - Maintenance		Operating Expenses			4,000	(4,000)	Increased preparation costs - EMI occupancy
J09809	Staff Housing - 71 Antares St - Maintenance		Operating Expenses		10,000		10,000	Reduced maintenance scope
J09813	Staff Housing - 120 Antares St - Maintenance		Operating Expenses		2,000		2,000	Reduced maintenance scope
10. Community Amenities								
R10101	Comm Refuse Site Disposal - Bulk		Operating Revenue		50,000		50,000	Greater than anticipated bulk commercial dumping
R10203	Resource Recovery Rebate Scheme		Operating Revenue		1,400		1,400	Bottle collection commissions
R10204	Drummuster Process/Collection		Operating Revenue			3,000	(3,000)	Drum muster revenue not received since 2017
E10214	Recycling		Operating Expenses			5,000	(5,000)	Greater than anticipated costs
E10313	S X Sewerage - Operations		Operating Expenses			10,000	(10,000)	Higher than expected operational costs
E10315	S X Sewerage - Other		Operating Expenses			70,000	(70,000)	System condition inspection required
E10411	M/Loch Sewerage Repair		Operating Expenses			5,000	(5,000)	Pond & inspection pit remedial works
E10415	M/Loch Sewerage - Other		Operating Expenses			30,000	(30,000)	System condition inspection required
R10502	Septic Waste Disposal Fees		Operating Revenue		50,000		50,000	Increased dumping as a result of remote SPQ's
E10610	Town Planning Scheme - Other		Operating Expenses		90,000		90,000	Road dedications expected to be in 2021/22
J10701	Rotary Park Toilet - Maintenance		Operating Expenses		6,000		6,000	Lower than expected expenditure
J10702	SX CBD Toilet - Maintenance		Operating Expenses			4,000	(4,000)	Higher than expected expenditure
J10708	Mens Shed - Maintenance		Operating Expenses			2,000	(2,000)	Higher than expected expenditure
R10800	Community Bus Fees		Operating Revenue		4,000		4,000	Higher than expected usage
J10603	Seniors Christmas Dinner		Operating Expenses			1,350	(1,350)	Anticipated higher utilisation of vouchers
J10605	Community Development - General		Operating Expenses			15,000	(15,000)	Increased accessibility of entertainment shows

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2022

Note 4: 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	Comments
				\$	\$	\$	\$	
J10622	Annual Community Funding Program		Operating Expenses			1,500	(1,500)	Higher than anticipated community requests
11. Recreation & Culture								
J11101	SX Community Centre Maintenance		Operating Expenses			15,000	(15,000)	Reduction due to proposed LRCI grant funding
E11114	Marvel Loch Hall - Maintenance		Operating Expenses		10,000		10,000	Delayed while condition report is undertaken
E11116	Bullfinch Hall - Maintenance		Operating Expenses			4,000	(4,000)	Higher than anticipated expenditure
E11118	Bodallin Hall - Maintenance		Operating Expenses		10,000		10,000	Expenditure transferred to Capital
E11125	War Memorial Maintenance		Operating Expenses			6,000	(6,000)	Budgeted works anticipated to be higher cost
J11150	SX Community Centre - Land & Buildings Capital		Capital Expenses		9,000		9,000	Capital Works Completed
J11154	Bodallin Hall - Land & Buildings Capital		Capital Expenses		8,000		8,000	Expenditure transferred from Operating
E11204	Depreciation - Swimming Areas And Beaches		Operating Expenses	50,000			0	Increased Depreciation due to New Facility
E11210	Swimming Pool - Operations		Operating Expenses			5,000	(5,000)	Higher than expected expenditure
J11201	Swimming Pool maintenance		Operating Expenses			35,000	(35,000)	Minor Maintenance after Facility Completion
J11311	Sports Complex - Maintenance		Operating Expenses		6,000		6,000	Reduced expenditure due to LRCI grant
J11318	Yilgarn Bowls & Tennis Club - Maintenance		Operating Expenses			4,000	(4,000)	Higher than anticipated costs
J11321	LRCI Grant - Southern Cross Skate Park Construction		Capital Expenses		135,000		135,000	Final skate park payment made in prior year
J11330	Playground Equipment - Constellation Park - Infrastructure Capital		Capital Expenses		32,000		32,000	Works delayed until 2021/22
E11620	Fm Radio Maintenance/Operations/Depreciation		Operating Expenses	11,400			0	Depreciation costs for SX & ML retransmission sites
12. Transport								
RRU27	Rru - Brennand Rd - Formation & Gravel Overlay - Slk 11.5 - 13.5 (21/22)		Capital Expenses			10,000	(10,000)	Higher than anticipated expenditure
RRU28	Rru - Southern Cross South Rd - 10Mm Bitumen Reseal - Slk 0.0 - 2.6 (21/22)		Capital Expenses		15,000		15,000	Lower than anticipated expenditure
J12202	Municipal Maintenance		Operating Expenses			35,000	(35,000)	Higher anticipated costs
J12203	Verge Maintenance & Tree Pruning		Operating Expenses			35,000	(35,000)	Higher anticipated costs
J14602	Depot - Land & Buildings Capital		Capital Expenses		25,000		25,000	Sign shed lean-to will not be constructed
E12350	Purchase Of Plant And Equipment		Capital Expenses			350,000	(350,000)	Purchase of light vehicles bought forward due to supply shortages- allows for the issue of PO's
R12400	Airport Landing Charges		Operating Revenue		15,000		15,000	Higher than expected fees collected
13. Economic Services								
J13201	Caravan Park Maintenance - Residence		Operating Expenses		5,000		5,000	Anticipate lower expenditure
J13206	Caravan Park - Furniture & Equipment General		Operating Expenses			7,800	(7,800)	Replacement commercial washer/dryer

Shire of Yilgarn
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 31st January 2022

Note 4: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adj.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
E13221	Tourism Committee Activies		Operating Expenses			25,000	(25,000)	Fund Committee projects
R13402	Charges - Sale Of Water		Operating Revenue		160,000		160,000	Increased usage over previous year
R13405	Tree Planter Income		Operating Revenue		6,750		6,750	
R13407	Standpipe Controller Charges - Prepaid		Operating Revenue		65,000		65,000	
E13409	Standpipe Water Costs		Operating Expenses			300,000	(300,000)	
E13430	Standpipe Maintenance		Operating Expenses			40,000	(40,000)	Ageing controllers needing increased maintenance
E13515	Environmental Projects		Operating Expenses			4,000	(4,000)	Increased costs
14. Other Property & Services								
R14300	Fuel Tax Credits		Operating Revenue		11,000		11,000	Higher than anticipated tax credit
E14311	Fuel & Oil		Operating Expenses			66,000	(66,000)	Increased cost of fuel
E14313	Insurances/Licences		Operating Expenses		18,000		18,000	Lower insurance costs due to LGIS self insuring plant
E14603	Employment Costs - Medicals & Police Checks - Public Administration		Operating Expenses			4,500	(4,500)	Higher than expected staff turnover
E14609	Insurance - Workers Compensation - Public Administration		Operating Expenses			8,000	(8,000)	Higher premiums due to higher claim numbers
E14612	Admin Centre Maintenance		Operating Expenses		12,000		12,000	Works to be carried forward to 2022/23
E14626	Fbt - Admin		Operating Expenses			14,000	(14,000)	Higher due to additional private use officers
J14601	Administration Centre - Land & Buildings Capital		Capital Expenses		10,000		10,000	Works to be carried forward to 2022/23
E14702	Occupational Health & Safety		Operating Expenses			70,000	(70,000)	Occ Health & Safety Consultant needed
E14715	Transfer To Sewerage Upgrade Reserve		Capital Expenses			500,000	(500,000)	Aging sewerage systems will need work in the future
E14718 (NEW)	Transfer To Standpipe Controller Reserve		Capital Expenses			200,000	(200,000)	New Reserve - future standpipe replacement
Amended Budget Cash Position as per Council Resolution				61,400	1,595,406	2,054,150	(458,744)	