

SHIRE OF
WESTONIA
A vibrant community lifestyle

AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia

Thursday 20th June 2019

Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on Thursday 20th June 2019 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00 pm

Discussion Period – 1.30 pm – 2.30 pm

Afternoon Tea – 3.00 pm – 3.30 pm

Council Meeting – 3.30 pm

JAMIE CRIDDLE
CHIEF EXECUTIVE OFFICER
18 June 2019



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The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.

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1. DECLARATION OF OPENING

The President, Cr Day welcomed Councillors and staff and declared the meeting open at 3.30pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr KM Day	President
Cr WJ Huxtable	Deputy President
Cr DL Geier	
Cr RS Corsini	
Cr JJ Jefferys	
Cr RA Della Bosca	

Staff:

Mr. JC Criddle	Chief Executive Officer
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Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence: Nil

3. PUBLIC QUESTION TIME

Nil

4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 23rd May 2019 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

That the minutes of Central East Aged Care Alliance Inc Committee Meeting held on 5th June 2019 be received.

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

The President, Cr Day advised having attended the following meetings:

Shire of Westonia



RECEVIAL OF MINUTES



**CENTRAL EAST AGED CARE ALLIANCE
INC (CEACA) COMMITTEE MEETING
IN-PERSON MEETING**

**MEETING ROOM, MERRIEDIN REGIONAL
COMMUNITY AND LEISURE CENTRE**

**WEDNESDAY 5 JUNE 2019,
COMMENCING AT 10.09AM**

MINUTES



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Minutes

Central East Aged Care Alliance Inc (CEACA)

Executive Committee Meeting

1. OPENING AND ANNOUNCEMENTS

Chair Terry Waldron opened the meeting at 10.09am welcoming all in attendance.

In opening the meeting, the Chair thanked Committee Members for the confidence shown in appointing him as Independent Chair, noting that it was a large responsibility and would endeavour to do his very best. He explained that he had some involvement in a similar housing project in the Great Southern

The Chair also congratulated CEACA on where it had got to and not to underestimate the importance and value of what had been achieved.

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1 Attendance - Members

Hon Terry Waldron JP, Chair
Mr Ken Hooper, Secretary
Ms Rachel Kirby, Treasurer

Mr Quentin Davies, Member
Mr Wayne Della Bosca, Member
Mr Rod Forsyth, Member
Mr Louis Geier, Member
Mr Gary Shadbolt, Chair
Mr Ricky Storer, Member
Mr Stephen Strange, Member

Mr Peter Clarke, Deputy Member
Ms Kerry Dayman, Deputy Member (voting member for the meeting)
Ms Taryn Dayman, Deputy Member
Mr Raymond Griffiths, Deputy Member
Mr Brian Jones, CEO Shire of Trayning
Mr Darren Mollenoyux, Deputy Member
Mr Tony Sachse, Deputy Member

Ms Helen Westcott, Joint Executive Officer (left the meeting at 12.10pm)
Mr Bruce Wittber, Joint Executive Officer (left the meeting at 12.10pm)

2.2 Attendance - Observers

Mr Adam Majid, CEO Shire of Nungarin
Ms Kate Dudley, DCEO Shire of Kellerberrin
Mr John Nuttall, CEO Shire of Mt Marshall
Mr Dirk Sellenger, CEO Shire of Mukinbudin
Mr Darren Simmons, CEO Shire of Koorda

2.3 Attendance - Guests

Nil

2.4 Apologies

Ms Eileen O'Connell, Member
Ms Freda Tarr, Member
Ms Melanie Brown, Deputy Member

3. DECLARATION OF INTEREST

Pursuant to Clause 21 of the Central East Aged Care Alliance Inc Constitution, Members must declare to the Chairman any potential conflict of interest they may have in a matter before the meeting as soon as they become aware of it. Members and Deputies may be directly or indirectly associated with some recommendations of Central East Aged Care Alliance Inc. If you are affected by these recommendations, please excuse yourself from the meeting and do not participate in deliberations.

This is in accordance with Clause 21.4 of the Constitution which states:

21.4 *When a member or employee discloses a pecuniary interest he or she may neither participate in discussions nor take any part in the decision making process in respect to that matter nor be present when the matter is being discussed or voted upon*

Nil

4. PRESENTATIONS/MEETINGS

Nil

5. MINUTES OF MEETINGS

5.1 Minutes from a Committee Meeting of the Central East Aged Care Alliance Inc held Tuesday 26 February 2019 (Attachment)

The Minutes from a Committee Meeting of the Central East Aged Care Alliance Inc held Tuesday 26 February 2019 have previously been circulated.

RECOMMENDATION:

That the Minutes of the Committee Meeting of the Central East Aged Care Alliance Inc held Tuesday 26 February 2019 be confirmed as a true and accurate record of the proceedings.

RESOLUTION: **Moved: Stephen Strange** **Seconded: Louis Geier**

That the Minutes of the Committee Meeting of the Central East Aged Care Alliance Inc held Tuesday 26 February 2019 be confirmed as a true and accurate record of the proceedings.

CARRIED

5.2 Minutes from a Special Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 (Attachment)

The Minutes from the Special Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 have previously been circulated.

RECOMMENDATION:

That the Minutes of the Special Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 be received.

RESOLUTION: **Moved: Ricky Storer** **Seconded: Gary Shadbolt**

That the Minutes of the Special Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 be received.

CARRIED

5.3 Minutes from an Executive Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 (Attachment)

The Minutes from the Executive Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 have previously been circulated.

RECOMMENDATION:

That the Minutes of the Executive Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 be received.

RESOLUTION: **Moved: Ken Hooper** **Seconded: Gary Shadbolt**

That the Minutes of the Executive Committee Meeting of the Central East Aged Care Alliance Inc held Friday 12 April 2019 be received.

CARRIED

5.4 Minutes from an Executive Committee Meeting of the Central East Aged Care Alliance Inc held Wednesday 22 May 2019 (Attachment)

Presenting the Minutes from the Executive Committee Meeting of the Central East Aged Care Alliance Inc held Wednesday 22 May 2019.

RECOMMENDATION:

That the Minutes of the Executive Committee Meeting of the Central East Aged Care Alliance Inc held Wednesday 22 May 2019 be received.

RESOLUTION: **Moved: Gary Shadbolt** **Seconded: Ken Hooper**

That the Minutes of the Executive Committee Meeting of the Central East Aged Care Alliance Inc held Wednesday 22 May 2019 be received.

CARRIED

5.5 Executive Officer Action Sheet as at 31 May 2019 (Attachment)

The Executive Officer tabled an Action Sheet at the CEACA Executive Committee Meeting held Wednesday 22 May 2019.

An updated action sheet will be tabled at the Committee Meeting on Wednesday 5 June 2019.

RECOMMENDATION:

That the Action Sheet as presented be received.

Meeting Comment:

A copy of the Action Sheet as tabled at the meeting forms an attachment to the minutes of the meeting.

In discussing the Committee's decision with respect to a 'soft' launch for the CEACA Seniors Housing Project (Agenda Item 8.3 at the CEACA Committee Meeting held 14 November 2018) it was agreed that any launch would be around the opening of the first completed units, with the Minister for Regional Development and the Department of Primary Industries and Regional Development to be invited.

Gary Shadbolt also advised the meeting that following the Special Meeting of the CEACA Committee to appoint the new Chair consideration was given to arranging for Market Creations to arrange a media release around the Chair's appointment. Given the costs associated with this work, as CEACA's Acting Chair he decided not to proceed with having Market Creations do this work.

He now sought the Chair's view on how his appointment should be made known to the wider public.

Ken Hooper suggested that a possible way to go was to contact the ABC in Geraldton as it had shown an ongoing interest in the project having sought comment from him on a number of occasions. Perhaps the Chair could make contact with the ABC in Geraldton and provide comment on his appointment.

The Chair advised the meeting that he was happy to do this and would also make contact with the ABC in Albany where he also knew the journalists.

Agenda Item 8.5 from the meeting from the CEACA Committee held 14 November 2018 was also considered.

RESOLUTION: **Moved: Louis Geier** **Seconded: Ken Hooper**

That the CEACA Application Eligibility and Rent Assessment Form be lifted from the table.

CARRIED

RESOLUTION: **Moved: Gary Shadbolt** **Seconded: Rod Forsyth**

1. That the CEACA Application Eligibility and Rent Assessment Form be circulated to Members for comment by no later than Friday 14 June 2019; and
2. That the CEACA Executive Committee be granted delegated authority to finalise the CEACA Application Eligibility and Rent Assessment Form for finalisation and circulated to Members.

CARRIED

RESOLUTION: **Moved: Quentin Davies** **Seconded: Rod Forsyth**

That the Action Sheet as presented, other than those matters separately considered, be received.

CARRIED

5.6 Executive Officer Report as at 31 May 2019

The Executive Officer tabled a detailed report at the CEACA Executive Committee Meeting held Wednesday 22 May 2019.

A report will be provided at the Committee Meeting on Wednesday 5 June 2019.

RECOMMENDATION:

That the Executive Officer's report as presented be received.

Additional Executive Officer Comment:

The Executive Officer advised the meeting that since the meeting of CEACA's Executive Committee her time had been spent on the following tasks:

- Undertaking actions arising from the meeting of the CEACA Executive Committee held Wednesday 22 May 2019.
- Preparing for the meetings scheduled for Wednesday 5 June 2019
- Work associated with the development of a new Constitution for CEACA, including:
 1. Preparing the notice of meeting for the Special General Meeting of the CEACA Committee on Wednesday 3 July 2019 for the purpose of the new Constitution; and
 2. Working with both Deloitte's and Kott Gunning to finalise the draft Constitution to be presented to the CEACA Committee on 3 July; and
- Work associated with the GST and its implications for CEACA with Deloitte's. This work also included further work on CEACA's application for charitable status.
- Assisting the Shire of Merredin and CEACA's project manager with respect to the issue of interest payment to CEACA.
- Ongoing work associated with the transfer of land to CEACA's ownership.
- Assisting the Shire of Merredin on other matters and as when required.
- Working with CEACA's new Chair, Hon Terry Waldron JP.

RESOLUTION: **Moved: Wayne Della Bosca** **Seconded: Ricky Storer**

That the Executive Officer's report as presented be received.

CARRIED

6. MATTERS FOR NOTING

6.1 Complying with the Associations Incorporation Act 2015 – Self-Check (Attachment)

The Department of Mines, Industry Regulation and Safety publishes a self-check for incorporated bodies such as the Central East Aged Care Alliance Inc (CEACA). The purpose of the self-check is to assist in determining whether a group such as CEACA is complying with each section of the *Associations Incorporation Act 2015*.

A copy of the self-check forms an attachment to the meeting agenda.

In relation to record keeping, the Executive Officer will have available for inspection the following records:

- A copy of the certificate of incorporation;
- A copy of the CEACA constitution;
- The Members Register; and
- The Record of Office Bearers.

These records are made available for inspection at all in-person meetings.

No action is required – the matter is presented for Members' information only.

Meeting Comment:

The Executive Officer advised that Onida Truran had resigned and Wayne Dell Bosca was now the member from the Shire of Yilgarn and Peter Clarke had been appointed the Deputy Member.

RESOLUTION: **Moved: Gary Shadbolt** **Seconded: Quentin Davies**

That CEACA note the resignation of Onida Truran and move a vote of thanks for her contribution to the work of the CEACA Committee.

CARRIED

7. CHAIR'S REPORT

CEACA's Chair, Hon Terry Waldron JP, provides the following report.

I wish to thank all at CEACA for your confidence in appointing me as your Independent Chair.

It is a large responsibility and I will endeavour to do the very best I can.

I am excited and enthusiastic about the future for CEACA while understanding there are challenges we need to meet.

I'm very much a team player orientated person and I really look forward to working with you all.

Having only recently commenced my position I am still getting acquainted with the full working of CEACA.

Your former Acting Chair Gary Shadbolt and Executive Officer Helen Westcott have been extremely helpful in getting me across the current issues and we have had quite a few meetings and telephone conversations.

I have also attended meetings with:

- Juniper Aged Care;
- Solicitors – Kott Gunning;
- Deloitte's in relation to the proposed Constitution;
- Grant Arthur Wheatbelt Development Commission; and
- CEACA Executive Committee Meeting on 22 May 2019.

I am sorry we are losing our Executive Officer Helen Westcott whom I know has huge knowledge around CEACA and has done a mighty job to get to our current stage.

On behalf of you all and especially Gary and the Executive I sincerely thank Helen for all of the time, hard work and great input into CEACA over a long period of time.

Thank you, Helen, well done again and we wish every success and happiness in the future.

I also thank Bruce Wittber who has also done a terrific job along with Helen.

I would also like to thank the Shire of Merredin, and in particular its CEO Greg Powell, for managing the finances for the project. This has been a huge task and the Shire is to be commended for accepting this responsibility on CEACA's behalf.

I seek your support today for the process that the Executive Committee has already commenced to find a new Executive Officer and I will speak on this later in the meeting.

Can I congratulate you all on the terrific job done over the past years to advance CEACA. It's quite a remarkable effort and one you should never underestimate.

Finally, many thanks and appreciation to Gary Shadbolt for his time, effort and great work as your acting chair. Well done Gary.

I will always value your advice and assistance.

I look forward to today's meeting.

Tuck Waldron
Independent Chair

RECOMMENDATION:

That the Chair's Report to the Central East Aged Care Alliance Committee Meeting be received.

RESOLUTION: **Moved: Rod Forsyth** **Seconded: Rachel Kirby**

That the Chair's Report to the Central East Aged Care Alliance Committee Meeting be received.

CARRIED

8. BUSINESS OF THE MEETING

8.1 Project Update (Financial) – Shire of Merredin

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 29 May 2019

Attachments: Nil

Background:

On behalf of CEACA the Shire of Merredin has signed two Financial Assistance Agreements (FAA) with the Department of Regional Development in respect to the CEACA Seniors Housing Project.

Executive Officer Comment:

A copy of the financial statement as at 14 May 2019 has previously been circulated to the CEACA Committee.

Greg Powell, CEO Shire of Merredin will provide further information should members have any questions.

RECOMMENDATION:

That the matter be noted.

Noted

8.2 Project Manager's Update – Access Housing

Author: Ralton Benn, Project Manager Property Assets Access Housing Australia
Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 29 May 2019

Attachments: Monthly Report from Access Housing Australia

Background:

As part of its role in providing project management services to CEACA, Access Housing Australia (AHA) has undertaken to provide written monthly activity reports to CEACA.

Executive Officer Comment:

An updated version of the report presented to CEACA's Executive Committee on 22 May 2019 has been prepared by Ralton Benn from AHA, a copy of which forms an attachment to the meeting agenda.

11.07am Rod Forsyth left the meeting

11.08am Rod Forsyth returned to the meeting

RECOMMENDATION:

That the Project Manager's updated report for May 2019 be received.

RESOLUTION: **Moved: Stephen Strange Seconded: Quentin Davies**

That the Project Manager's updated report for May 2019 be received.

CARRIED

8.3 2019/2020 CEACA Budget

Reporting Officer: Helen Westcott, Executive Officer

Disclosure of Interest: Nil

Date: 29 May 2019

Attachments: Draft CEACA 2019/2020 Budget
Notes to accompany the Draft CEACA 2019/2020 Budget

Background:

Clause 18 of the current CEACA Constitution provides that each year the CEACA will prepare a budget.

At the CEACA Committee Meeting held Tuesday 26 February 2019 in considering the development of the 2019/2020 Budget it was resolved as shown below:

RESOLUTION: Moved: Louis Geier Seconded: Rod Forsyth

That the matter of preparing the CEACA 2019/2020 budget lay on the table until:

- 1. All issues relating to the GST implications for the CEACA Seniors Aged Housing Project are resolved; and*
- 2. CEACA has determined how it is going to resolve the issue of the delivery of aged care services to residents living in its age appropriate housing.*

CARRIED

Given that neither of the issues detailed within the above resolution have been resolved at this point and recognising that CEACA needs to develop a budget for the new financial year in order to be able to adequately plan for the coming 12 months, the A/Chair agreed to a request that a decision on lifting the matter of the 2019/2020 budget be sought from CEACA's members, by way of flying email in accordance with clause 20.1 of the Constitution.

This was done by email on Friday 10 May 2019 with a request that Committee Members email the Executive Officer by no later than close of business on Tuesday 14 May.

At the time of preparing the item to the Executive Committee six Committee members had responded to the Executive Officer's email that they were in agreement with the matter to be lifted from the table. Those Committee members who had responded were;

- Wayne Della Bosca;
- Ken Hooper;
- Rachel Kirby;
- Gary Shadbolt;
- Stephen Strange; and
- Freda Tarr.

Executive Officer Comment:

Against that background a draft 2019/2020 CEACA budget was prepared for the Executive Committee Meeting on Wednesday 22 May 2019 for recommendation to the Committee Meeting on Wednesday 5 June 2019.

The CEACA Executive Committee in considering the draft 2019/2020 budget resolved to amend the draft budget, prepared by the Executive Officer, by reducing Legal Services (a/c 1728) and Specialised Project and Consultancy (a/c to be set up) by \$15,000 each. This enabled the draft budget to be presented as a balance budget (ie. income equals expenditure). This would give a buffer from the surplus carried forward for the ensuing 12 months.

In presenting this budget it should be noted that this is an operational budget and does not include income and expenditure relating to management of the houses following handover and letting. Some expenditure relating to managing land holdings before the houses are handed over has been included in the 2019/2020 operational draft budget as it relates to costs that need to be met ahead of the management of housing budget being adopted.

The CEACA Executive Committee after considering the draft 2019/2020 budget resolved as shown below for the CEACA Committee's consideration:

RESOLUTION: Moved: Raymond Griffiths Seconded: Rachel Kirby

- 1. That the CEACA Draft 2019/2020 Budget be amended to delete \$15,000 from Legal Services (a/c 1728) and \$15,000 Specialised Project and Consultancy; and*
- 2. That the CEACA Executive Committee recommend to the CEACA Committee*
 - a. the Draft Budget for the year ending 30 June 2020, as presented, be received with a general contribution for each Member Organisation set at \$20,000 (excluding GST) and be referred to Member Organisations for comment, with all comments to be submitted to the Executive Officer no later than Monday 1 July 2019; and*
 - b. Following receipt of Member Organisations comments on the Draft Budget, the Central East Aged Care Alliance Committee hold a meeting at a date to be determined after the 1 July 2019 for the purpose of adopting the 2019/2020 Budget.*

CARRIED

Whilst a notice of meeting has yet to be sent, a date (Wednesday 3 July 2019) has been set for a Special Committee Meeting of the CEACA Committee to adopt the budget, the resolution referring the budget to CEACA Members will need to alter to reflect a date for comments to be received by the Executive Officer to enable them to be incorporated into the Special Committee Meeting agenda.

Copies of the draft budget and accompanying notes form attachments to the meeting agenda.

RECOMMENDATION:

1. That the Draft Budget for the year ending 30 June 2020, as presented, be received with a general contribution for each Member Organisation set at \$20,000 (excluding GST) and be referred to Member Organisations for comment, with all comments to be submitted to the Executive Officer no later than Tuesday 25 June 2019; and
2. That comments, on the Draft Budget, received from Member Organisations by Tuesday 25 June 2019 be referred to a Central East Aged Care Alliance Special Committee meeting on Wednesday 3 July 2019 for the purpose of adopting the 2019/2020 Budget.

RESOLUTION: **Moved: Stephen Strange Seconded: Louis Geier**

1. That the Draft Budget for the year ending 30 June 2020, as presented, be received with a general contribution for each Member Organisation set at \$20,000 (excluding GST) and be referred to Member Organisations for comment, with all comments to be submitted to the Executive Officer no later than Tuesday 25 June 2019; and
2. That comments, on the Draft Budget, received from Member Organisations by Tuesday 25 June 2019 be referred to a Central East Aged Care Alliance Special Committee meeting on Wednesday 3 July 2019 for the purpose of adopting the 2019/2020 Budget.

CARRIED

8.4 Transfer of Freehold Land Owned by the Shires of Bruce Rock, Kellerberrin Koorda, Mukinbudin, Nungarin and Yilgarn to CEACA – Update of Process

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2019

Attachments: Nil

Background:

Work has commenced on the transfer to CEACA of freehold land owned by the Shires of Bruce Rock, Kellerberrin, Koorda, Mukinbudin, Nungarin and Yilgarn. Other than to seek approval for use of CEACA's common seal in the transfer of ownership process the Executive Officer has to date has had little involvement in this particular land transfer process. This work has been undertaken by Access Housing Australia, as project manager for the CEACA Seniors Housing Project.

At the CEACA Executive Committee Meeting held 22 May 2019 the Executive Officer provided the following information on each of the sites involved in freehold transfers:

Bruce Rock

Transfer of ownership from the Shire of Bruce Rock has commenced. As with the transfer of ownership from the Beacon Progress Association, the Executive Officer has instructed Kott Gunning Lawyers to act on CEACA's behalf.

Kellerberrin

Documentation for Lot 100, Hammond Street, Kellerberrin has been lodged with Landgate.

Mukinbudin

Lot 300, Mallee Drive, Mukinbudin – documentation has been prepared and once executed will be lodged with Landgate.

*Updated information for the **Shires of Koorda, Nungarin and Yilgarn** was not available at the time the meeting agenda was prepared.*

Executive Officer Comment:

Since the CEACA Executive Committee Meeting held 22 May CEACA the following additional information has become available:

- The transfer papers for the Shire of Bruce Rock land have been finalised and will be signed by CEACA's Secretary and Treasurer following the Committee Meeting; and
- Documentation for Lot 100, Hammond Street, Kellerberrin (Deposited Plan 410910) is ready for dealings, with the application to be lodged with Landgate early in the week commencing 3 June 2019.

The Project Manager's report also covers this issue, with the request that once titles have been generated all Council gifting freehold land ensure all the relevant processes are in place to transfer the new title once it's in place.

RECOMMENDATION:

That the Executive Officer's report on the transfer of freehold land owned by the Shires of Bruce Rock, Kellerberrin, Koorda, Mukinbudin, Nungarin and Yilgarn to CEACA be noted.

Noted

8.5 Application of Interest Earnt from Funding for Stage 2 of the CEACA Seniors Housing Project

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2019

Attachments: Nil

Background:

As CEACA Committee is aware, with assistance from Hon Darren West MLC, CEACA has been able to secure the Minister for Regional Development's agreement that CEACA can retain the interest earned on the funds provided for CEACA's aged housing project. Confirmation of this achievement received by the Shire of Merredin just prior to Christmas last year.

Notification of CEACA's ability to retain the interest earned came by way of correspondence from the Department of Primary Industries and Regional Development (DPIRD). The correspondence explained that whilst CEACA could retain the interest a variation to the Financial Assistance Agreement (FAA) would be required to determine how these funds could be spent.

Since that time various attempts have been made to resolve the matter without success.

At the CEACA Executive Meeting held 12 April 2019 the matter was reviewed, with the meeting resolving as shown below:

RESOLUTION: Moved: Rachel Kirby Seconded: Ken Hooper

That the CEAA Executive Committee reaffirms its decision of 11 February 2019 being:

- 1. That the Executive Officer write again to the Department of Primary Industries and Regional Developing explaining that:
 - a) The matter of how the interest earned on funds received for the CEACA Seniors Housing Project is already covered within the FAA for Stage 2 of the project; and*
 - b) CEACA reiterates its desire to meet with Mr Brett Sabien, Manager Partnerships and Project Monitoring, Investment Management.**
- 2. That Hon Darren West MLC, Member for Agricultural Region, and Mr Cole Thurley, the Minster for Regional Development's Chief of Staff, be cc'd into the correspondence.*

CARRIED

The Executive Committee also requested that Hon Mia Davies MLA, Member for Central Wheatbelt be cc'd into any correspondence to the Department of Primary Industries and Regional Development on this matter.

Following the CEACA Executive Committee Meeting held 12 April 2010, Greg Powell, CEO Shire of Merredin, had discussions with Grant Arthur from the Wheatbelt Development Commission (WDC) about how best to resolve this issue.

The WDC offered to advocate on CEACA's behalf to have this matter resolved quickly and for CEACA to receive the interest payment as soon as possible.

The Shire of Merredin, as the signatory to the FAA for the CEACA Housing Project, accepted this offer of help.

With Ralton Benn, the Executive Officer has also met with Grant Arthur. At this meeting he outlined what he had been doing to progress the payment of the interest earned. In summary, DPIRD have agreed to pay the interest once CEACA has provided evidence on what the funds have been expended on. At this time, Grant Arthur has also requested that for the time being CEACA delay writing to DPIRD. As a consequence, the Executive Officer has yet to write to DPIRD.

In discussing the matter, CEACA's Executive Committee resolved as follows:

RESOLUTION: *Moved: Raymond Griffiths* *Seconded: Ken Hooper*

That:

1. *The Executive Officer's report be noted; and*
2. *CEACA's Executive Committee note that Grant Arthur from the Wheatbelt Development Commission will be meeting with officers from the Department of Primary Industry and Regional Development on Friday 24 May 2019.*

CARRIED

The information requested by DPIRD has been provided by CEACA.

Executive Officer Comment:

CEACA has been advised that the outcome of the WDC's meeting with officers from DPIRD on 24 May 2019 was that the DPIRD would provide advice confirming its acceptance of CEACA's response to how interest earned on project funds has been incorporated into the project budget for the construction of its aged housing.

At the time of preparing the meeting agenda neither the Executive Officer nor the CEO Shire of Merredin had received any information from either the WDC or DPIRD.

Greg Powell, the Shire's CEO, may wish to provide additional information on this matter to the Committee.

RECOMMENDATION:

That the Executive Officer's report be noted.

Noted

8.6 Management of CEACA's Housing being Constructed through the CEACA Seniors Housing Project

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2019

Attachments: Nil

Background:

Work around securing a management agreement for CEACA's aged housing post construction is ongoing. This unforeseen work resulted from Access Housing Australia (AHA) being unable to enter into an agreement with CEACA because AHA could only enter into a lease arrangement with CEACA. Given the GST implications for CEACA should it not gain charitable status, entering into a lease agreement with Access Housing was not possible.

On this basis, the CEACA Committee resolved as shown below when it met on 26 February 2019:

RESOLUTION: Moved: Rachel Kirby Seconded: Freda Tarr

That the CEACA Executive Committee be given delegated authority to enter into discussions with appropriately qualified organisations with respect to the management of housing being constructed through the CEACA Seniors Housing Project.

CARRIED

As detailed in the minutes from the Executive Committee Meeting held Friday 12 April 2019, the Executive Officer has been working, with assistance from Greg Mohen of Kott Gunning and Russell Bresland of the Bresland Insurance Group, to secure interest from organisations with the capacity and appropriate governance structures to enter into a management agreement with CEACA. Two potential organisations were identified:

1. Foundation Housing; and
2. Juniper Aged Care.

CEACA's Acting Chair and Executive Officer met with Kathleen Gregory, the CEO of Foundation Housing, on Monday 15 April 2019. Greg Mohen from Kott Gunning Lawyers also attended the meeting.

Following this meeting, Foundation Housing expressed an interest in providing a proposal for CEACA's consideration.

CEACA's Acting Chair and Executive Officer met with Chris Hall, the CEO of Juniper Aged Care (Juniper), on Monday 29 April 2019. CEACA's then incoming Chair, Hon Terry Waldron JP also attended the meeting as an observer, with Greg Mohen from Kott Gunning Lawyers also in attendance.

Two members of the Juniper executive team were also in attendance.

Since the meeting on 29 April, Juniper's CEO, Chris Hall formally advised the Executive Officer that Juniper after undertaking some initial due diligence was not in a position to progress with preparing a proposal to manage CEACA's aged housing post construction.

He noted, however, that should CEACA's requirements and proposed contract management arrangements change, Juniper may be interested in entering into further discussions.

Following the meeting with Juniper, Greg Mohen advised that the use of a real estate agency might also be a means for CEACA to have its aged housing independently managed. The Perth based firm Force Real Estate was suggested as being one to consider. Force Real Estate has been suggested as it is one Kott Gunning Lawyers has considerable experience with.

The Executive Officer met with Force Real Estate two directors, David Brewer and Rory Trotter on Monday 6 May 2019. The meeting was held at the office of Kott Gunning Lawyers. Greg Mohen was also in attendance.

Force Real Estate provided a proposal for CEACA's Executive Committee Meeting on Wednesday 22 May 2019. Unfortunately, at this time, Foundation Housing was unable to submit a detailed proposal but again expressed its intention of doing so.

In discussing a way forward, the Executive Committee resolved as follows on 22 May:

RESOLUTION: *Moved: Ken Hooper* *Seconded: Gary Shadbolt*

That:

- 1. The matter of the management of CEACA's Housing post construction be deferred until Thursday 30 May 2019; and*
- 2. Foundation Housing be invited to submit its proposal and Force Realty to resubmit a revised proposal no later than close of business on Thursday 30 May 2019*

CARRIED

The Executive Committee also considered the matter of CEACA paying rates on its aged housing. It was agreed that this matter be listed for discussion at the CEACA Committee Meeting scheduled for Wednesday 5 June 2019 (refer also to Agenda Item 8.7).

Executive Officer Comment:

The Executive Committee will meet ahead of the CEACA Committee Meeting at which time it will consider the proposals lodged by Force Real Estate and Foundation Housing.

A report on the outcome of this meeting will be presented to the Committee.

RECOMMENDATION:

That the Executive Officer's report be noted.

RESOLUTION: **Moved: Louis Geier** **Seconded: Quentin Davies**

That the discussions of CEACA's Executive Committee in relation to Management of CEACA's Housing being constructed through the CEACA Seniors Housing Project be noted, with the matter to be listed for discussion at the Special Meeting of the CEACA Committee to be held on Wednesday 3 July 2019.

CARRIED

8.7 Payment of Rates by CEACA on its Aged Housing

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2019

Attachments: Nil

Background:

As outlined in Agenda Item 8.6, at its meeting on 22 May 2019 CEACA's Executive Committee considered the matter of CEACA paying rates on its aged housing. It was agreed that this matter be listed for discussion at the CEACA Meeting scheduled for Wednesday 5 June 2019 (Refer also to Agenda Item 8.7).

Executive Officer Comment:

A request from CEACA to its members to consider a "rates holiday" on its soon to be completed aged housing will assist CEACA as it looks to develop a management budget for the houses once they are completed and handover from Pindan Constructions is achieved.

This matter is presented for discussion and decision by the Committee.

11.40am Chair left the meeting

Gary Shadbolt took the Chair

11.42am Chair returned and resumed the Chair

RESOLUTION: **Moved: Stephen Strange Seconded: Rod Forsyth**

That the CEACA Committee request Members to consider delaying the implementation of the valuation on the completed CEACA aged housing until 1 July 2020.

CARRIED

8.8 Establishing a Sale Price for Houses Under Construction as Part of the CEACA Seniors Housing Project

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2019

Attachments: Nil

Background:

At the CEACA Executive Committee meeting held 12 April 2019 the matter of selling some of CEACA's aged houses was discussed with the meeting resolving as shown below:

RESOLUTION: *Moved: Raymond Griffiths Seconded: Ken Hooper*

1. *That CEACA engage LANDMARK to assist in the sale of some of its aged housing once completed, with sales area covered as follows:*
 - *Kellerberrin Office (Livestock and Land) would handle the Shires of Bruce Rock, Kellerberrin, Koorda, Mt Marshall, Mukinbudin and Trayning;*
 - *Merredin Office (Landmark) would handle Merredin, Nungarin, Westonia and Yilgarn and*
 - *Northam Office (Landmark) would handle the Shire of Wyalkatchem.*
2. *That CEACA in engaging LANDMARK to assist in the sale of its aged housing would negotiate a commission rate based on LANDMARK seeking offers of interest to purchase from prospective buyers.*
3. *That all offers to purchase be presented to the CEACA Committee for a decision on whether or not to accept any offers received.*
4. *That CEACA's Platinum Standard housing be excluded from sale, with all this housing type retained for lease by CEACA.*

CARRIED

The matter was further discussed at the Executive Meeting held Wednesday 22 May 2019 at which time it was resolved as shown below:

RESOLUTION: *Moved: Gary Shadbolt Seconded: Rachel Kirby*

That CEACA offer Livestock and Land a commission rate of 3% for the sale of houses constructed as part of the CEACA Seniors Housing Project.

CARRIED

Executive Officer Comment:

The Executive Officer has written to Livestock and Land advising the agents of the Executive Committee's offer. This offer has been accepted.

Before arrangements with Livestock and Land can be finalised a number of issues must first be resolved by the Committee. Each is detailed below.

- Since the Executive Committee held 22 May the Executive Officer has met with Lisa Chatfield of Deloitte's to progress discussions on CEACA's application for registration as a charity. This discussion also covered how the matter of GST would be addressed once registration had been

achieved. This discussion included how GST would be treated for those houses to be sold by CEACA. Informal advice received from Deloitte's during this meeting suggests that it may be in CEACA's interests to delay sale of these houses until registration as a charity has been achieved as it may assist in minimising CEACA's GST exposure through the sale of the houses selected for sale. A formal briefing note has been requested and it is hoped that Deloitte's will have this to the Executive Officer ahead of the CEACA Committee Meeting.

- CEACA needs to determine where the houses are to be sold. Advice from Ralton Benn on what houses can be sold is detailed in his monthly report (refer to Agenda Item 8.2).
- Irrespective of when and where the houses are sold CEACA needs to determine a price it would like to achieve. The Executive Officer believes that this is a critical issue and that a sales price is set as soon as possible for a number of reasons, including:
 1. The need to dispel any rumours around what the price may or may not be. The Executive Officer is aware that such rumours exist in both Kellerberrin and Merredin and there is no reason to suggest that similar rumours do not exist within CEACA's other communities. Rumours such as these need to be dispelled without delay because they potentially create an expectation around sales prices which clearly are not aligned with CEACA's.
 2. Potential buyers need to know what the sales price is so that if they are interested negotiations around a final price can be undertaken.
 3. Another rumour doing the rounds is that each Council will be setting the sales price for houses within its respective community. Clearly this can't be the case because the houses belong to CEACA and CEACA as a whole must determine the sales price for any house to be sold. This of course recognises that there may be different sales prices set across each of the sites to reflect demand, location etc.
 4. In determining a sale price CEACA will also have to have regard for what may or may not be acceptable to the State Government by way of what a house is sold for. Whilst the funds gained from the sale of the seven (7) or more houses will go back into CEACA, the group will need to be cognisant of the fact that the State Government will be watching if only through the acquittal of the project's funds. CEACA will potentially have to demonstrate that any house sold is done so with reasonable effort and avoid looking like the houses are being "given away".
- In addition to establishing a sales price there are a number of issues that must be dealt with before a "for sale" sign can be put outside any of CEACA's houses and prospective buyers sought. These include:
 1. If the purchaser gets to choose their house the question that must be asked is how will this affect the strata arrangement for the houses. Whilst this might not be an issue in the smaller sites (if sales are possible at these sites) it is a real consideration for the larger sites of Kellerberrin and Merredin.
 2. How is CEACA looking to deal with "end of ownership" sales, ie when a person who has bought a house comes to the next stage in their lives and needs to move away from the district or into residential aged care. Will CEACA purchase back the house under some predetermined arrangements agreed to at the time of the person purchasing their home or will the owner be left to sell the house on the "open market"?

Anecdotal evidence provided by someone in Merredin looking to purchase a house suggest that if the owner is responsible for selling their home there may be little appetite for outright purchase. From the information provided by the Merredin resident it would seem that this is the situation at Baladong Retirement Estate in York, where when the residents move their units are not repurchased by the organisation that runs/owns the estate. The resident must wait until someone buys their home. This it would seem has led to several houses being vacant for considerable periods of time.

There may be other issues that require the CEACA's Committee's attention before arrangements can be finalised in relation to the sale of some of its aged houses.

Each of the above issues are presented for discussion and decision.

11.48am Ricky Storer left the meeting

11.48am Rachel Kirby left the meeting

11.50am Ricky Storer returned to the meeting

11.51am Rachel Kirby returned to the meeting

12.00noon Stephen Strange left the meeting

12.02pm Stephen Strange returned to the meeting

Noted

The Chair advised that Bruce Wittber and Helen Westcott would be retiring from the meeting at this point and ahead of consideration of Agenda Item 8.9.

He also noted that as Helen Westcott would be going on leave this coming Friday he wanted to take this opportunity to thank her and Bruce Wittber for their contributions to CEACA.

Gary Shadbolt also spoke to the meeting, acknowledging BHWs contribution to CEACA's success.

Helen Westcott and Bruce Wittber left the meeting at 12.10pm and did not return.

8.9 Engagement of a New Executive Officer

Author: Helen Westcott, Executive Officer

Disclosure of Interest: No interest to disclose

Date: 31 May 2019

Attachments: Advertisement for the position of CEACA Executive Officer
Information package for the position of CEACA Executive Officer

Background:

With the resignation of the current Executive Officer it has been necessary for CEACA to seek to fill the position prior to 13 July when the current Executive Officer will leave CEACA.

The then Acting Chair, Gary Shadbolt, emailed all Committee Members on 6 May 2019 regarding establishing a process to appoint a new Executive Officer. To quote from his email:

Hello CEACA Delegates, I have been notified by the current CEACA Executive Officer (EO) that the task of advertising and recruiting for a new CEACA EO position falls outside the terms of their contract under item 7. Therefore we would need to enter into a new and separate formal agreement to undertake this recruitment as "project work", which would therefore be charged at a rate of \$154.00 Inc. GST per hour.

Instead of this direction, I am seeking approval from all voting delegates (by return email) to appoint the Executive Committee as the working party to undertake this recruitment process to include other potential recruitment options which may be available to us.

I am seeking your response by way of a "Reply to all Email" by COB today to allow for this process to commence as we are aiming to advertise in this Saturdays West Australian (11th May). Once I have received a favourable reply from the majority of delegates via email will be will commence the process accordingly.

Should you any queries pleased don't hesitate to discuss with me on Mobile 0429 471 536.

Mr Gary Shadbolt
CEACA Acting Chairman

Six affirmative responses were received, providing a majority decision for the recruitment process to commence.

An advertisement was placed in both West Australian Newspaper and on the website seek.com.

A copy of the advertisement and the information prepared for those interested in applying form attachments to the meeting agenda.

Applications for the position of Executive Officer to CEACA closed on 24 May 2019.

Whilst six expressions of interest were received, CEACA's Executive Committee received only one formal application.

It was later resolved by telephone that the Executive Committee would interview the sole applicant, with CEACA's Chair, Hon Terry Waldron JP and Executive Committee Member Gary Shadbolt to conduct the interview.

The interview was held in Perth on Monday 27 May 2019. The results of the interview have been provided to members of the Executive Committee. A recommendation will be made to the CEACA Committee as a whole.

Executive Officer Comment:

No further comment.

This matter is presented for discussion and decision by the Committee.

RESOLUTION: **Moved: Stephen Strange** **Seconded: Quentin Davies**

That the CEACA Committee:

- 1. Enter into contract negotiations with Mr Nicholas Hopkin as its new CEACA Executive Officer under contract conditions presented.**
- 2. Subject to Mr Hopkins agreement to the proposed contract, CEACA's Chairperson is delegated authority to execute the contract.**

CARRIED

9. FUTURE MEETINGS

9.1 Meetings of the CEACA Committee

Special General Meeting Wednesday 3 July 2019 (to adopt the new CEACA Constitution) Kellerberrin
Special Committee Meeting Wednesday 3 July 2019 (to adopt the 2019/2020 CEACA Budget) Kellerberrin
Wednesday 4 September 2019 Ordinary Committee Meeting (Venue to be determined)

9.2 Meetings of CEACA Executive Committee

Wednesday 14 August 2019
Wednesday 16 October 2019

Meetings will either be via teleconference or in-person, with the venue being Perth or Kellerberrin.

10 CLOSE OF MEETING

There being no further business the meeting was declared closed at 12.29pm

DECLARATION

These minutes were confirmed by the Central East Aged Care Alliance Inc Committee at the meeting held Wednesday 4 September 2019

Signed _____
Person presiding at the meeting at which these minutes were confirmed

Action Sheet as at 4 June 2019

Meeting Date	Agenda Item	Action/Resolution	Response	Up-date	Officer Responsible
CEACACOM 060618	8.3 Preparation of CEACA's Strategic Plan	<p>RESOLUTION: Moved: Rod Forsyth Seconded: Ricky Storer</p> <p>That CEACA:</p> <ol style="list-style-type: none"> 1. Write to the Wheatbelt ACAT to obtain information on aged care services and packages available across the 11 Councils in CEACA; 2. Circulate this information, once received, to the CEACA Members; 3. Write to the CEOs of Councils within CEACA seeking information on private aged care service providers operating within their respective communities; and 4. Will not apply for funding through Round 3 of the Building Better Regions Fund. <p>CARRIED</p>	Work on this matter has not progressed. The Executive Officer seeks direction from the Committee as to what action it would like to take.	040619	CEACAO
CEACA AGM 141118	9. Appointment of an Auditor	<p>RESOLUTION: Moved: Rod Forsyth Seconded: Ken Hooper</p> <p>That:</p> <ol style="list-style-type: none"> 1. The CEACA Annual General Meeting appoint AMD Chartered Accountants as the auditor for 2018/2019 financial year; 2. The CEACA Executive Committee be granted delegated authority to finalise the terms and conditions of appointment of the auditor for 2018/2019; and 3. CEACA Executive Committee consider the development of three-year audit contract and seek quotations for a three-year contract for recommendation of the appointment of an auditor to the 2019 Annual General Meeting. <p>CARRIED</p>	Refer to the CEACA Executive Committee Meeting held 22 May 2019.	040619	CEACAO
CEACACOM 141118	8.3 "Soft Launch" for the CEACA Seniors Housing Project	<p>RESOLUTION: Moved: Quentin Davies Seconded: Rachel Kirby</p> <p>That the public launch for the CEACA Seniors Housing Project be delayed until after the appointment of an independent Chair to CEACA.</p> <p>CARRIED</p>	With the appointment of Hon Terry Waldron JP as CEACA Chair, the Executive Officer seeks direction as to what the CEACA Committee now wishes to do with respect to the "soft launch".	040619	CEACAO

CEACACOM 141118	8.5 CEACA Application Eligibility and Rent Assessment Form	RESOLUTION: Moved: Rachel Kirby Seconded: Quentin Davies That the matter lay on the table. CARRIED	No action required at this time.	040619	CEACAO
CEACAEX 121218	8.5 Housing Eligibility Matrix	RESOLUTION: Moved: Rachel Kirby Seconded: Raymond Griffiths 1. That the CEACA Executive Committee review the housing eligibility matrix provided by Access Housing Australia, providing the Executive Officer with comments by 12.00noon on Monday 17 December 2018. 2. That the Executive Officer collate the comments received into a final draft for circulation by flying email to the CEACA Committee with a request that: a) Acceptance of the draft, as provided, be sent by return email no later than close of business on Friday 21 December 2018; and b) The CEACA Executive Committee be given delegated authority to use the eligibility matrix as part of negotiations to finalise the housing management agreement between CEACA and Access Housing Australia. CARRIED	Refer to the CEACA Executive Committee Meeting held 22 May 2019.	040619	CEACAEX CEACAO
CEACAEX 120419	9.8 Development of a Data Breach Response Plan (Response Plan) for CEACA	RESOLUTION: Moved: Rachel Kirby Seconded: Ken Hooper That: 1. The CEACA Executive Committee reaffirms its request for the Executive Officer to prepare a draft data breach response plan for CEACA's consideration; 2. A draft data breach response plan based upon one provided by the Bresland Insurance Group be prepared for consideration at the CEACA Meeting scheduled to be held in Merredin on Wednesday 5 June 2019; and 3. Work on the preparation of a draft data breach response plan commence after CEACA has entered into a management agreement for its aged housing. CARRIED	Part 3 of the resolution has not been finalised so not action has been taken to date.	040619	CEACAO
CEACAEX 220519	5.2 Executive Officer Action Sheet as at 15 May 2019	RESOLUTION: Moved: Gary Shadbolt Seconded: Ken Hooper That the: 1. Action Sheet as presented be received; and 2. Executive Officer recommence work on developing an eligibility matrix for CEACA's aged housing project. CARRIED	The Executive Officer has recirculated a draft eligibility matrix provided by Access Housing Australia to CEACA's Executive Committee for comment.	040619	CEACAEX CEACAO

CEACAEX 220509	8.4 Appointment of Auditor	RESOLUTION: Moved: Rachel Kirby Seconded: Gary Shadbolt That the quote of \$850 (excl GST) from AMD Chartered Accountants to undertake the CEACA 2018/2019 Audit be accepted. CARRIED	The Executive Officer has advised AMD Chartered Accountants of the Executive Committee's decision.	040619	CEACAO
CEACAEX 220519	9.7 Insurance for CEACA Housing	RESOLUTION: Moved: Ken Hooper Seconded: Gary Shadbolt That CEACA work with the Bresland Insurance Group to finalise an Industrial Special Risk (ISR) policy with the insurer Ansvar for its housing, subject to the policy premium being recalculated based on the new completion dates for "handover" from Pindan Construction. CARRIED	The Executive Officer has requested Bresland Insurance recalculate the policy premium as per the resolution.	040619	CEACAO
CEACAEX 220519	9.8 Establishing a Sale Price ... Seniors Housing Project	RESOLUTION: Moved: Gary Shadbolt Seconded: Rachel Kirby That CEACA offer Livestock and Land a commission rate of 3% for the sale of houses constructed as part of the CEACA Seniors Housing Project. CARRIED	The Executive Officer has advised Livestock and Land.	040619	CEACAO

8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **20th June 2019**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Closely Association Person And Impartiality** interest were made at the Council meeting held on **20th June 2019**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	



In accordance with Section 5.60B and 5.65 of the *Local Government Act 1995* the following disclosures of **Proximity** interest were made at the Council meeting held on **20th June 2019**.

Name/Position	
Item No./Subject	
Nature of interest	
Extent of Interest	

9. MATTERS REQUIRING A COUNCIL DECISION

9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

9.1.1 ACCOUNTS FOR PAYMENT

Responsible Officer:	Jamie Criddle, CEO		
Author:	Kay Geier, Senior Finance Officer		
File Reference:	F1.3.3 Monthly Financial Statements		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.1 List of Accounts		
Signature:	Officer	CEO	
			

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits may be obtained.

Comment

Attached is a copy of Accounts for Payment for the month of May 2019. The credit card statements currently show:
-

CEO **May 2019 \$1,604.68** associated with the purchase of Activ8inet Housing & Office, Fuel, Email Exchange Platform, Software, Uniforms & Fridge for Golf Club

Works Supervisor **May 2019 \$318.96** associated with the purchase of Flu Vaccines for Staff, Fuel & Tools

Statutory Environment

Local Government (Financial Management) Regulations 1996 Regulations 12 & 13 requires the list of accounts to be presented to Council. Payments are made by staff under delegated authority from the CEO and Council.

Policy Implications

Council does not have a policy in relation to payment of accounts.

Strategic Implications

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

Financial Implications

Expenditure in accordance with the 2018/2019 Annual Budget.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That May 2019 accounts submitted to today's meeting on Municipal vouchers numbered from 3755 to 3765, and D/Debits from EFT3625 to EFT3682 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$503,905.31 be passed for payment.

Attachment 9.1.1

Shire of Westonia



Accounts for Payment

for period ending
31st May 2019

List of Accounts Due & Submitted to Council May 2018/19

Chq/EFT	Date	Name	Description	Amount	Bank
B/S	01/05/2019	WESTNET - INTERNET PROVIDER FEE	INTERNET PROVIDER FEE	-66.00	1
B/S	01/05/2019	FEE - BANK FEES	BANK FEES	-160.33	1
DD0705.01	07/05/2019	Bankwest Corporate Mastercard	Bankwest Coporate MasterCard	-2789.90	1
3755	07/05/2019	Deputy Commissioner of Taxation	FBT Final March 19	-876.84	1
3756	07/05/2019	Bitutek Pty Ltd	Supply & Spray Bituminous Products -RRG91R	-176852.96	1
EFT3625	07/05/2019	Ron Bateman & Co	Poly Lump End, Foot Valve 1-1/2	-58.67	1
EFT3626	07/05/2019	Two Dogs Home Hardware	Saw Chain Mini 61PMMC3 STIHL	-41.50	1
EFT3627	07/05/2019	Tyreright Merredin	Kendra 235/85R 16 Klever M/T 120/116Q 10ply Tyre	-1100.00	1
EFT3628	07/05/2019	Security & Key Distributors	Abus P/Lock Keyed to Galaxy - Steel Shackle	-794.87	1
EFT3629	07/05/2019	Liberty Oil rural Pty Ltd	Extra Low Sulphur Diesel 7,700Lt	-10747.66	1
EFT3630	07/05/2019	JR & A Hersey Pty Ltd	Safety Glasses, Tool Kit, Corby Cleaner , Gympie Hammer	-1113.83	1
EFT3631	07/05/2019	Dylan Copeland	Provisions for NRM	-2464.00	1
EFT3632	07/05/2019	Ag Implements	Blade & Flat Belt	-416.13	1
EFT3633	07/05/2019	Great Southern Fuel Supplies	Fuel Card Purchase	-118.55	1
EFT3634	07/05/2019	Westonia Co - operative	Various Refreshments, Cleaning Products & Vouchers	-525.54	1
EFT3635	07/05/2019	Independent Valuers of WA Pty Ltd ATF Lambert Trading Trust	Multiple Properties Valuation Westonia	-4290.00	1
EFT3636	07/05/2019	Wheatbelt Steel Supplies	Patio Tubing	-776.13	1
EFT3637	07/05/2019	Mayday Earthmoving	Dry Hire of Padfoot Roller	-3841.75	1
EFT3638	08/05/2019	Centek Constructions	Repair Fire Damage to Hodge's Unit	-11535.70	1
EFT3639	08/05/2019	Westonia Tavern	Council Meeting Meals 18/04/19	-253.00	1
DD2391.1	12/05/2019	WASUPER	Payroll deductions	-5627.99	1
DD2391.2	12/05/2019	Colonial First State FirstChoice Wholesale Personal Super	Superannuation contributions	-79.66	1
DD2391.3	12/05/2019	MLC Masterkey	Superannuation contributions	-203.70	1
DD2391.4	12/05/2019	BT Super for Life	Superannuation contributions	-958.08	1
DD2391.5	12/05/2019	Amp Flexible Lifetime Super	Superannuation contributions	-173.30	1
PAYROLL	12/05/2019	PAYROLL	Payroll Liability FE 12/5/2019	-29366.42	1
PAYROLL	12/05/2019	SOC CLUB	Payroll Liability FE 12/5/2019	-70.00	1

3757	14/05/2019	TELSTRA CORPORATION LIMITED	Various Telephone Accounts	-849.77	1
3758	14/05/2019	Synergy	Various Power Usage	-8252.85	1
3759	14/05/2019	Wesfarmers Kleenheat Gas Pty Ltd	Yearly Facility Fee 45kg VAP Cylinders	-303.60	1
3760	14/05/2019	Water Corporation	Service charge Vacant Land 20 Pyrite St Lot 298	-43.10	1
3761	14/05/2019	HI-LO CONSTRUCTION	Insurance Claim Aged Care Unit 1, I & M Hodge	-10080.95	1
EFT3640	14/05/2019	Landgate	Rural UV General Vals 2018/2019	-2714.40	1
EFT3641	14/05/2019	Winc Australia Pty Ltd	Self inking custom stamp Laura Black	-69.26	1
EFT3642	14/05/2019	Ron Bateman & Co	CAT 6 caps 50mm Tees, hose layflat, trickle pipe, PVC pipe	-249.27	1
EFT3643	14/05/2019	Two Dogs Home Hardware	Chainsaw chain, Chainsaw micro mini, guide bar	-131.00	1
EFT3644	14/05/2019	Carrabin Roadhouse (Rythdale P/L)	Meals April clinic	-34.00	1
EFT3645	14/05/2019	Liberty Oil rural Pty Ltd	500 litres ULP	-579.50	1
EFT3646	14/05/2019	Karis Medical Group	Commercial Licence medical - Terri Blake, Jodie Adam	-330.00	1
EFT3647	14/05/2019	State Law Publisher	Authorised Officers Advertisement	-163.35	1
EFT3648	14/05/2019	Scottish Pacific Business Finance Pty Ltd (Transair Holdings Pty Ltd)	Supply 150w solar panel, 20A solar reg PL-20 V dis, DC20 red/blacktwin sheath	-1654.35	1
EFT3649	14/05/2019	Mech Tech Diesel Services Pty Ltd	Service Repairs	-8440.14	1
EFT3650	14/05/2019	Fleet Partners	Packaged Novated Lease 208841Apr/May	-2146.41	1
EFT3651	14/05/2019	Ramsay Construction Pty Ltd	Health Officer & Building Surveyor services for May 19	-1408.00	1
EFT3652	14/05/2019	Larrapinda Pastoral Co	1.1 kilometres of fencing 2nd instalment State NRM Grant	-2084.50	1
EFT3653	14/05/2019	Hydair Drives	2x 12 volt solenoid switches	-313.50	1
EFT3654	14/05/2019	Elite Gym Hire	Out-Sourced service work, reupholster medium cushion, elbow cushion	-281.60	1
EFT3655	14/05/2019	KJ Gibson T/a Alajon Pastoral	Supply gravel	-330.00	1
EFT3656	14/05/2019	Shire of Mt Marshall	Affiliate Membership & Conference Expense 2019	-1436.00	2
EFT3657	14/05/2019	Sheridan's For Badges	2x Plastic Bar engraving for Memorial Rose Garden - TW Cockroft, Harry Graco	-48.09	1
EFT3658	14/05/2019	Moore Stephens	Financial Management W/shop J Geier	-1760.00	1
EFT3659	14/05/2019	Wheatbelt Business Network	Service Strategic Planning, Community Plan - C Robinson	-5747.50	1
B/S	15/05/2019	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-9350.05	1
3762	21/05/2019	Shire of Westonia	Registration renewal for Iveco PM 6 months	-198.00	1
3763	21/05/2019	TELSTRA CORPORATION LIMITED	Shire Mobiles phone account	-616.89	1

3764	21/05/2019	Bitutek Pty Ltd	Supply, Spray and cover 2 coats Emulsion	-113811.50	1
3765	21/05/2019	Pagoda Resort & Spa	Room, meals and parking for J Geier	-259.00	1
EFT3660	21/05/2019	Landgate	Slip subscription services annual charge	-2273.00	1
EFT3661	21/05/2019	AVN Northam Pty Ltd trading as Merredin Toyota	50,000 km service on 02WT	-269.27	1
EFT3662	21/05/2019	Westonia Community Resources Centre	MOU Annual Contribution	-2750.00	1
EFT3663	21/05/2019	BOC Limited	Argoshield Light E2 Size	-117.22	1
EFT3664	21/05/2019	Covs Parts	Air Filter and Air Primary Radial seal	-151.60	1
B/S	24/05/2019	2VNET - MONTHLY MAINTENANCE FEE	MONTHLY MAINTENANCE FEE	-578.95	1
PAYROLL	27/05/2019	PAYROLL	Payroll Liability FE 26/5/2019	-27042.24	1
PAYROLL	27/05/2019	SOC CLUB	Payroll Liability FE 26/5/2019	-70.00	1
DD2404.1	26/05/2019	WASUPER	Payroll deductions	-5197.15	1
DD2404.2	26/05/2019	Colonial First State FirstChoice Wholesale Personal Super	Superannuation contributions	-71.69	1
DD2404.3	26/05/2019	MLC Masterkey	Superannuation contributions	-203.70	1
DD2404.4	26/05/2019	BT Super for Life	Superannuation contributions	-22.07	1
DD2404.5	26/05/2019	Sunsuper	Superannuation contributions	-476.89	1
DD2404.6	26/05/2019	Amp Flexible Lifetime Super	Superannuation contributions	-149.38	1
EFT3665	29/05/2019	Arthur Price	Credit Card Reimbursement Vehicle Purchase	-1900.00	1
B/S	31/05/2019	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-2813.35	1
EFT3666	31/05/2019	Winc Australia Pty Ltd	Mini Flags, Desk Calculator, and Various Cardboard	-105.46	1
EFT3667	31/05/2019	Copier Support	Canon iRADVC5560i Meter Reading	-549.99	1
EFT3668	31/05/2019	Toll Ipec	Freight Parts	-45.77	1
EFT3669	31/05/2019	Ron Bateman & Co	Air Adaptor Nitto, Stormwater Bend & Switch Rocker	-543.65	1
EFT3670	31/05/2019	Two Dogs Home Hardware	Fence Finishing White 10L Accent	-62.99	1
EFT3671	31/05/2019	Tyreright Merredin	Trailer Tyers, Tyre Gauge & Puncture Repair	-773.50	1
EFT3672	31/05/2019	Covs Parts	Metal on/Off Switch x3	-20.23	1
EFT3673	31/05/2019	Liberty Oil rural Pty Ltd	800lt Diesel & 500Lt ULP	-11958.65	1
EFT3674	31/05/2019	A.D. Engineering International	3G Service Quarterly Info Bay	-178.20	1
EFT3675	31/05/2019	S Daddow Family Trust	0.4Klm Labour & Materials fencing of Seedlings	-1518.00	1
EFT3676	31/05/2019	Santaleuca Forestry	Flora Survey Daddow Rd Gravel Pit	-1150.60	1
EFT3677	31/05/2019	Australia Post	Bulk Mail Out	-12.87	1
EFT3678	31/05/2019	Yilgarn Plumbing & Gas	Standpipe to Low Level CamLock System McPharlin & Carrabin Rd	-2162.09	1
EFT3679	31/05/2019	Shire of Cunderdin	VELPIC Software Shared Charge	-455.91	1



EFT3680	31/05/2019	Wessie Pty Ltd	Push up Gravel - Echo Valley Road	-8712.00	1
EFT3681	31/05/2019	StrataGreen	Curve Hardline Galv Edge 100mm 25Pack	-2472.80	1
EFT3682	31/05/2019	Midland Mowers	Service Kit for Briggs & Stratton Mower	-107.00	1
				<u>-503905.31</u>	

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from 3755 to 3765, and D/Debits from EFT3625 to EFT3682 Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$503,905.31 submitted to each member of the Council on Thursday 20 June 2019, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



CHIEF EXECUTIVE OFFICER

9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – MAY 2019

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jasmine Geier, Executive Support Officer		
File Reference:	F1.3.3 Monthly Financial Statements		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.2 Monthly Statement of Financial Activity		
Signature:	Officer		CEO
			

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Comment

The Monthly Statement of Financial Activity for the period ending 31st May 2019 is attached for Councillor information, and consists of:

1. Summary of Bank Balances
2. Summary of Outstanding Debtors
3. Balance Sheet
4. Budget v Actuals Schedules

Statutory Environment

General Financial Management of Council
Council 2015/2016 Budget
Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council. Council policy is that the material variation be set at \$10,000 and 15%.

Strategic Implications

The Monthly Statement of Financial Activity is a record of Council's activities and financial performance during the reporting period.

Financial Implications

There is no direct financial implication in relation to this matter.

Voting Requirements

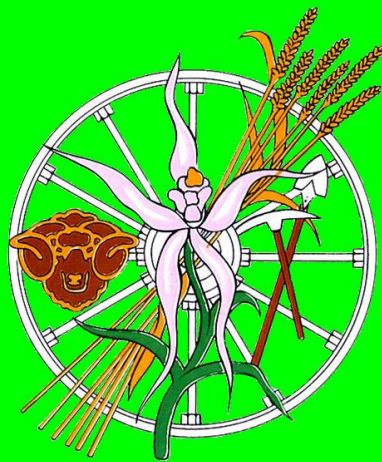
☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopt the Monthly Financial Report for the period ending 31st May 2019 and note any material variances greater than \$10,000 or 15%.

Attachment 9.1.2

Shire of Westonia



Monthly Statement of Financial Activity

for period ending
31st May 2019

SHIRE OF WESTONIA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2019

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

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**Shire of Westonia
Information Summary
For the Period Ended 31 May 2019**

Key Information

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 May 2019 of \$1,493,715.

Items of Significance

The material variance adopted by the Shire of Westonia for the 2018/19 year is \$10,000 or 15% whichever is the

Capital Expenditure

Infrastructure - Roads ▲ \$ 300,587 Construction jobs commencing,

Capital Revenue

Grants, Subsidies and Contributions (\$1) N/A
Proceeds from Disposal of Assets ▲ \$347,400 journals required

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Buildings	-133%	-\$ 85,373	\$ 64,350	\$ 113,948
Furniture & Office Equip.	-30%	-\$ 17,000	\$ 15,576	\$ 5,153
Plant , Equip. & Vehicles	-135%	-\$ 245,000	\$ 224,576	\$ 329,802
Transport	-62%	-\$ 1,029,650	\$ 943,800	\$ 643,213
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	147%	\$ 772,616	\$ 515,077	\$ 1,137,911
Non-operating Grants, Subsidies and Contributions	48%	\$ 573,388	\$ 475,243	\$ 275,243
	105%	\$ 1,346,004	\$ 990,320	\$ 1,413,154
Rates Levied	106%	\$ 941,290	\$ 941,290	\$ 998,197

% Compares current ytd actuals to annual budget

Financial Position		This Time Last	
		Year 31 May 2018	Current 31 May 2019
Adjusted Net Current Assets	191%	\$ 799,487	\$ 1,525,054
Cash and Equivalent - Unrestricted	135%	\$ 820,977	\$ 1,104,935
Cash and Equivalent - Restricted	111%	\$ 561,755	\$ 625,951
Receivables - Rates	132%	\$ 11,023	\$ 14,530
Receivables - Other	562%	\$ 62,348	\$ 350,157
Payables	30%	\$ 26,480	\$ 7,923

% Compares current ytd actuals to prior year actuals at the same time

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

Preparation

Prepared by: Jasmine Geier



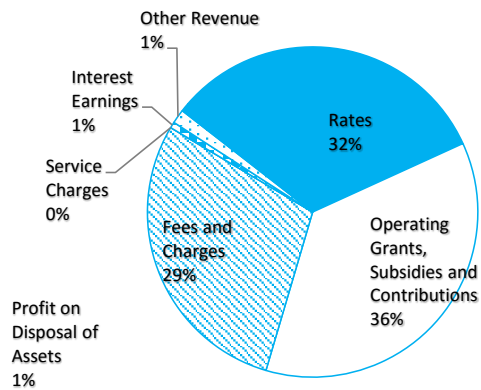
Reviewed by: Jamie Criddle



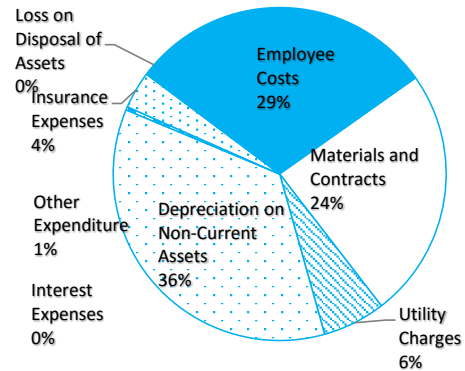
Date prepared:

**Shire of Westonia
Information Summary
For the Period Ended 31 May 2019**

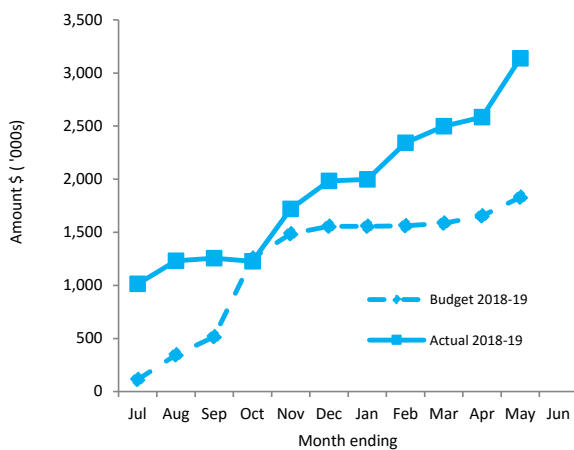
Operating Revenue



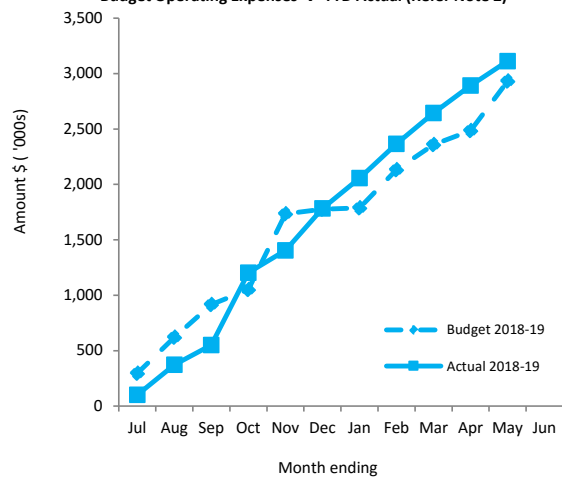
Operating Expenditure



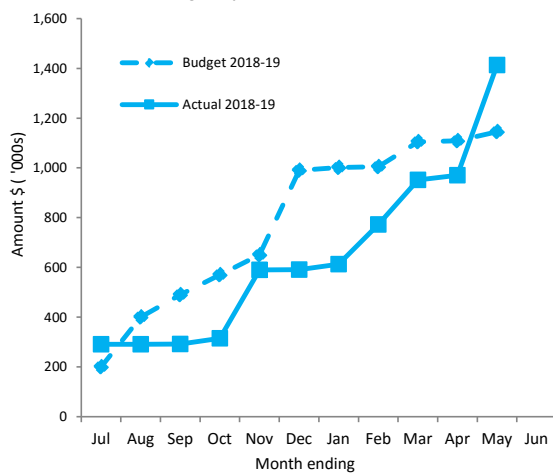
Budget Operating Revenues -v- Actual (Refer Note 2)



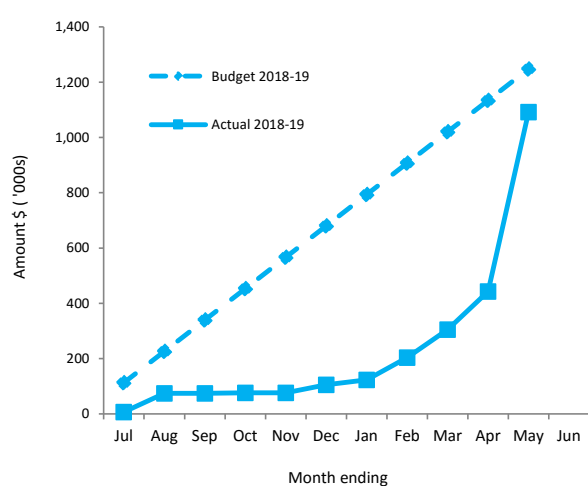
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2019

	Note	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)- (a)/(a) %	Var.
Opening Funding Surplus(Deficit)	3	880,062	880,062	880,062	0	0%	
Revenue from operating activities							
Governance		1,150	500	562	62	12%	
General Purpose Funding - Rates	9	941,292	941,290	998,197	56,907	6%	
General Purpose Funding - Other		607,664	450,527	653,726	203,199	45%	▲
Law, Order and Public Safety		43,400	18,080	34,548	16,468	91%	▲
Health		2,000	2,000	1,309	(691)	(35%)	
Education and Welfare		2,000	2,000	9,943	7,943	397%	▲
Housing		182,145	169,741	162,264	(7,477)	(4%)	
Community Amenities		10,300	8,800	8,250	(550)	(6%)	
Recreation and Culture		61,800	61,200	33,332	(27,868)	(46%)	▼
Transport		68,000	68,000	413,850	345,850	509%	▲
Economic Services		102,167	49,197	111,762	62,565	127%	▲
Other Property and Services		67,648	58,500	711,265	652,765	1116%	▲
		2,089,566	1,829,835	3,139,008			
Expenditure from operating activities							
Governance		(309,558)	(283,332)	(254,800)	28,532	10%	▲
General Purpose Funding		(42,000)	(32,430)	(29,799)	2,631	8%	▲
Law, Order and Public Safety		(62,610)	(51,023)	(67,926)	(16,903)	(33%)	▼
Health		(33,890)	(26,475)	(24,644)	1,831	7%	▲
Education and Welfare		(43,321)	(30,802)	(32,320)	(1,518)	(5%)	
Housing		(172,608)	(158,555)	(159,244)	(689)	(0%)	
Community Amenities		(128,266)	(103,355)	(94,979)	8,376	8%	▲
Recreation and Culture		(739,548)	(706,493)	(666,524)	39,969	6%	▲
Transport		(1,849,792)	(1,457,329)	(910,709)	546,620	38%	▲
Economic Services		(332,217)	(306,476)	(333,118)	(26,642)	(9%)	▼
Other Property and Services		118,590	224,882	(539,111)	(763,993)	340%	
		(3,595,220)	(2,931,388)	(3,113,174)			
Operating activities excluded from budget							
Add back Depreciation		1,909,240	1,534,927	1,110,212	(424,715)	(28%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	5,729	0	27,258	27,258		▲
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		409,315	433,375	1,163,304			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	575,244	275,244	275,243	(1)	(0%)	
Proceeds from Disposal of Assets	8	133,800	0	347,400	347,400		▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(85,373)	(64,350)	(113,948)	(49,598)	(77%)	▼
Infrastructure Assets - Roads	13	(1,029,650)	(943,800)	(643,213)	300,587	32%	▲
Infrastructure Assets - Public Facilities	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	0	0	0	0		
Infrastructure Assets - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(245,000)	(224,576)	(329,802)	(105,226)	(47%)	▼
Furniture and Equipment	13	(17,000)	(15,576)	(5,153)	10,423	67%	▲
Amount attributable to investing activities		(667,979)	(973,058)	(469,473)			
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	7	(250,000)	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(70,373)	(70,373)	(69,310)	1,063	2%	
Transfer to Reserves	7	(264,800)	(264,800)	(10,868)	253,932	96%	▲
Amount attributable to financing activities		(585,173)	(335,173)	(80,178)			
Closing Funding Surplus(Deficit)	3	36,225	5,205	1,493,715			

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 WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 May 2019

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	880,062	880,062	880,062	0	0%	
Revenue from operating activities							
Rates	9	941,290	941,290	998,197	56,907	6%	▲
Operating Grants, Subsidies and Contributions	11	805,116	571,272	1,141,786	570,514	100%	▲
Fees and Charges		270,795	254,351	909,594	655,243	258%	▲
Service Charges		0	0	0	0		
Interest Earnings		21,600	21,600	18,606	(2,994)	(14%)	
Other Revenue		42,117	41,822	43,516	1,694	4%	
Profit on Disposal of Assets	8	8,648	0	27,311			
		2,089,566	1,830,335	3,139,010			
Expenditure from operating activities							
Employee Costs		(922,994)	(858,254)	(897,106)	(38,852)	(5%)	
Materials and Contracts		(438,023)	(267,217)	(757,627)	(490,410)	(184%)	▼
Utility Charges		(156,460)	(142,412)	(189,922)	(47,510)	(33%)	▼
Depreciation on Non-Current Assets		(1,909,240)	(1,534,927)	(1,110,212)	424,715	28%	▲
Interest Expenses		(8,711)	(8,711)	(9,774)	(1,063)	(12%)	
Insurance Expenses		(107,000)	(86,420)	(112,888)	(26,468)	(31%)	▼
Other Expenditure		(49,873)	(33,447)	(35,591)	(2,145)	(6%)	
Loss on Disposal of Assets	8	(2,919)	0	(53)			
		(3,595,220)	(2,931,388)	(3,113,173)			
Operating activities excluded from budget							
Add back Depreciation		1,909,240	1,534,927	1,110,212	(424,715)	(28%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	5,729	0	27,258	27,258		▲
Adjust Provisions and Accruals			0	0	0		
Amount attributable to operating activities		409,315	433,875	1,163,307			
Investing activities							
Non-operating Grants, Subsidies and Contributions	11	575,244	275,244	275,243	(1)	(0%)	
Proceeds from Disposal of Assets	8	133,800		347,400	347,400		▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(85,373)	(64,350)	(113,948)	(49,598)	(77%)	▼
Infrastructure Assets - Roads	13	(1,029,650)	(943,800)	(643,213)	300,587	32%	▲
Infrastructure Assets - Public Facilities	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	0	0	0	0		
Infrastructure Assets - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(245,000)	(224,576)	(329,802)	(105,226)	(47%)	▼
Furniture and Equipment	13	(17,000)	(15,576)	(5,153)	10,423	67%	▲
Amount attributable to investing activities		(667,979)	(973,058)	(469,473)			
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	7	(250,000)	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(70,373)	(70,373)	(69,310)	1,063	2%	
Transfer to Reserves	7	(264,800)	(264,800)	(10,868)	253,932	96%	▲
Amount attributable to financing activities		(585,173)	(335,173)	(80,178)			
Closing Funding Surplus (Deficit)	3	36,225	5,705	1,493,715	1,488,009	26081%	▲

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.

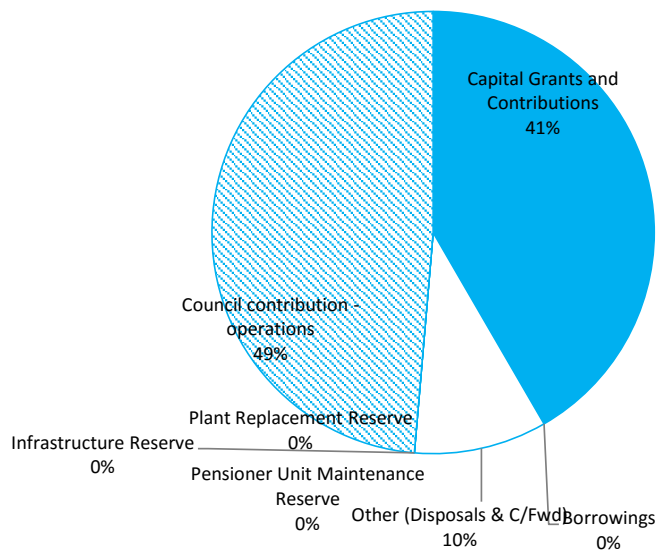
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WESTONIA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 2019

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	113,948	0	(64,350)	85,373	(113,948)	(49,598)
Infrastructure Assets - Roads	13	643,213	0	(943,800)	1,029,650	(643,213)	300,587
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	0	329,802	(224,576)	245,000	(329,802)	(105,226)
Furniture and Equipment	13	5,153	0	(15,576)	17,000	(5,153)	10,423
Capital Expenditure Totals		762,314	329,802	(1,248,302)	1,377,023	(1,092,116)	156,186
Capital acquisitions funded by:							
Capital Grants and Contributions				475,243	573,366	275,243	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				0	133,800	347,400	
Council contribution - Cash Backed Reserves							
Infrastructure Reserve				0	0	0	
Pensioner Unit Maintenance Reserve				0	0	0	
Plant Replacement Reserve				0	0	0	
Council contribution - operations				(1,723,545)	669,857	(1,714,759)	
Capital Funding Total				(1,248,302)	1,377,023	(1,092,116)	

Budgeted Capital Acquisitions Funding



SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

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.

(i) Fixed Assets

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

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

Asset	Years
Buildings	0 to 20 years
Furniture and Equipment	0 to 10 years
Plant and Equipment	0 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
construction/road base	50 years
Gravel Roads	
formation	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(n) Provisions

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

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 1: Significant Accounting Policies

(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

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

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.

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 WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

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 2018/19 year is \$10,000 or 15% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	62	12%		Timing	N/A
General Purpose Funding - Rates	56,907	6%		Timing	N/A
General Purpose Funding - Other	203,199	45%	▲	Timing	N/A
Law, Order and Public Safety	16,468	91%	▲	Timing	N/A
Health	(691)	(35%)			N/A
Education and Welfare	7,943	397%	▲	Permanent	School Overflow - Mahoney, Williams & Nelson Rent Income
Housing	(7,477)	(4%)			N/A
Community Amenities	(550)	(6%)		Timing	N/A
Recreation and Culture	(27,868)	(46%)	▼	Timing	MOU Due in December 18
Transport	345,850	509%	▲	Permanent	Profit on Sale of Asset Pardo & Land Cruiser
Economic Services	62,565	127%	▲	Permanent	Increase in Museum Entry Sales No Budget
Other Property and Services	652,765	1116%	▲	Timing	Depreciation Sale proceeds and PrivateWorks LeandLease
Operating Expense					
Governance	28,532	10%	▲	Timing	N/A
General Purpose Funding	2,631	8%	▲	Timing	N/A
Law, Order and Public Safety	(16,903)	(33%)	▼	Timing	N/A
Health	1,831	7%	▲	Timing	N/A
Education and Welfare	(1,518)	(5%)		Timing	N/A
Housing	(689)	(0%)		Timing	N/A
Community Amenities	8,376	8%	▲	Timing	N/A
Recreation and Culture	39,969	6%	▲	Timing	N/A
Transport	546,620	38%	▲	Timing	N/A
Economic Services	(26,642)	(9%)	▼	Timing	N/A
Other Property and Services	(763,993)	340%		Permanent	Inrease in Cost Insurance on Works & Private Works Costs
Capital Revenues					
Grants, Subsidies and Contributions	(1)	(0%)		Timing	N/A
Proceeds from Disposal of Assets	347,400		▲	Permanent	journals required
Capital Expenses					
Land and Buildings	(49,598)	(77%)	▼	Timing	Projects Not started, CEACA Exp not required yet
Infrastructure - Roads	300,587	32%	▲	Timing	Construction jobs commencing, Will catch up
Infrastructure - Public Facilities	0				N/a
Infrastructure - Footpaths	0				N/a
Infrastructure - Drainage	0				N/a
Heritage Assets	0				N/a
Plant and Equipment	(105,226)	(47%)	▼	Timing	Purchase of Pardo & Landcruiser
Furniture and Equipment	10,423	67%	▲	Timing	N/A
Financing					
Loan Principal	1,063	2%		Timing	Loan payment effected in subsequent month

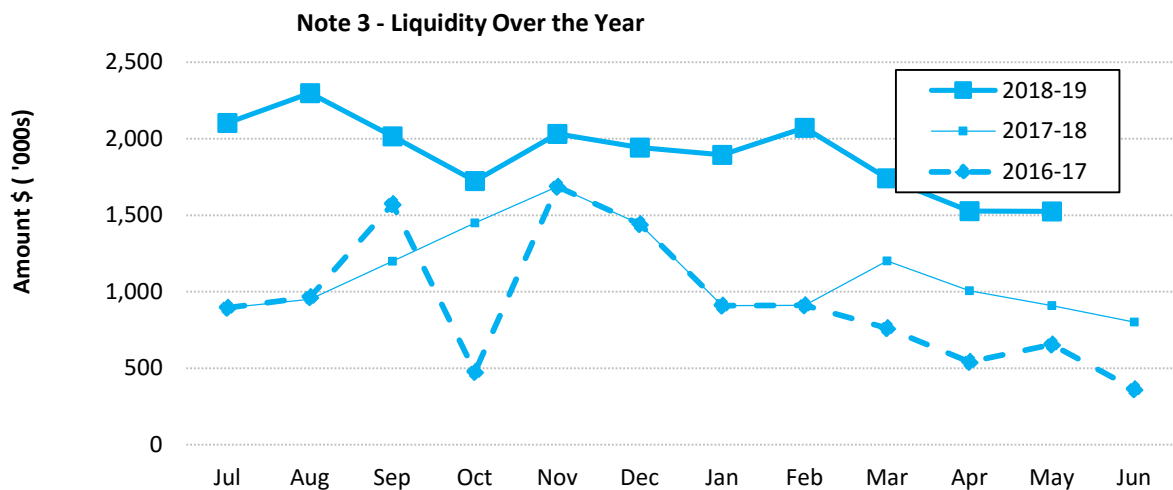
General Comments

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 May 2018	31 May 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	879,387	820,977	1,104,935
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	617,534	561,755	625,951
Receivables - Rates	6	13,241	11,023	14,530
Receivables - Other	6	95,217	62,348	350,157
Interest / ATO Receivable/Trust		(1,172)	644	0
Inventories		7,964	7,964	139,424
		1,612,171	1,464,711	2,234,998
Less: Current Liabilities				
Payables		(26,480)	(12,923)	(7,923)
Provisions		(90,546)	(90,546)	(76,070)
		(117,026)	(103,469)	(83,993)
Less: Cash Reserves	7	(615,083)	(561,755)	(625,951)
Net Current Funding Position		880,062	799,487	1,525,054



Comments - Net Current Funding Position

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	1,104,935			1,104,935	BankWest	0.10%	At Call
Trust Bank Account			77,139	77,139	BankWest	0.10%	At Call
Cash On Hand				0	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Gold		625,951		625,951	BankWest	3.00%	23-Jun-19
Total	1,104,935	625,951	77,139	1,808,026			

Corporate MasterCard

Transaction Summary	Total Amount	Institution	Interest Rate	Reporting Period End Date
	\$			
Card # **** *270				
Criddle, Jameon C		Bankwest	17.99%	31-May-19
Activ8inet Housing & Office	469.50			
Email Exchange Platform	195.36			
Fridge Golf Club	390.00			
Uniforms	329.93			
Software	95.86			
Vehicle Purchases/Fuel	124.03			
Card # **** *693				
Price, Arthur W		Bankwest	17.99%	31-May-19
Flu Vac's	119.94			
Tools	111.25			
Fuel	87.77			
	1,923.64			

Note 5: Budget Amendments
Amendments to original budget since budget adoption. Surplus/(Deficit)

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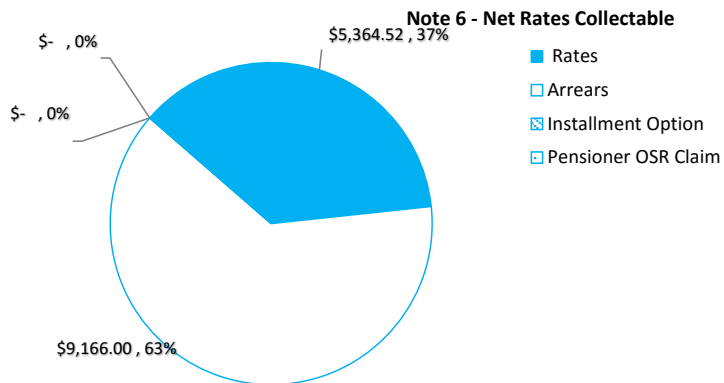
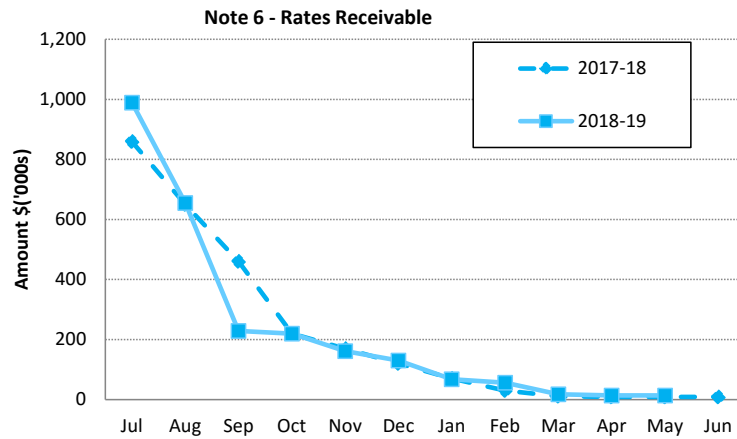
SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 6: Receivables

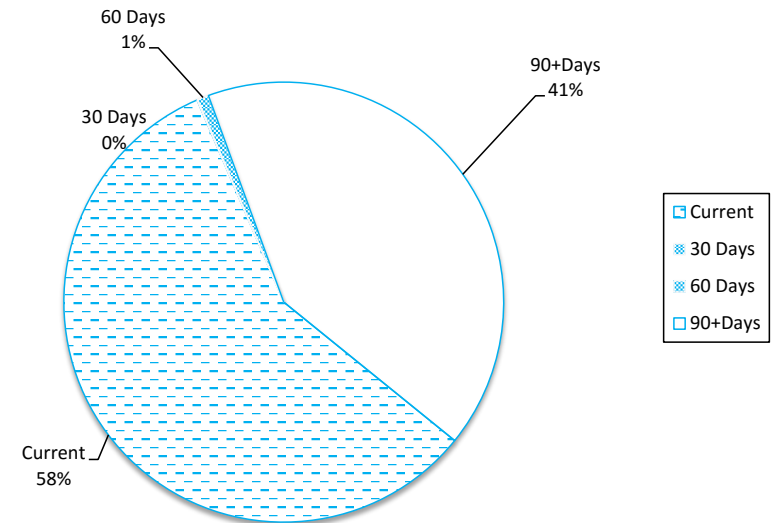
Receivables - Rates Receivable	31 May 2019	30 June 2017
	\$	\$
Opening Arrears Previous Years	9,166	12,031
Levied this year	998,882	892,294
<u>Less</u> Collections to date	(993,517)	(895,159)
Equals Current Outstanding	14,530	9,166
Net Rates Collectable	14,530	9,166
% Collected	98.56%	98.99%

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	202,089	198	2,901	144,969
Balance per Trial Balance				
Sundry Debtors				350,157
Receivables - Other				
Total Receivables General Outstanding				350,157

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

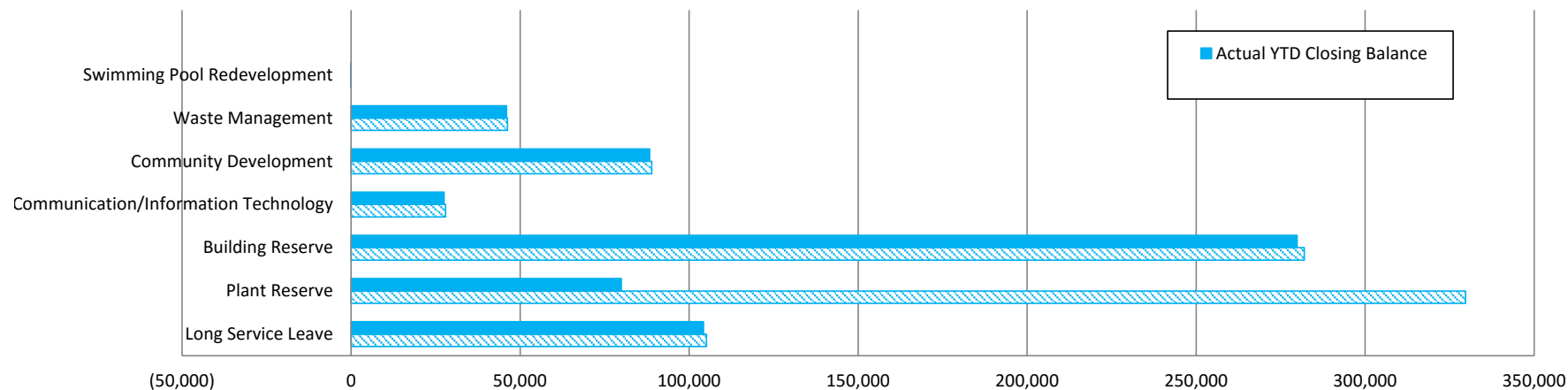


SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave	102,642	2,500	1,641	0	0	0	0	105,142	104,283
Plant Reserve	77,664	2,000	2,275	250,000	0	0	0	329,664	79,939
Building Reserve	275,460	6,500	4,404	0	0	0	0	281,960	279,864
Communication/Information Technology	27,109	800	433	0	0	0	0	27,909	27,542
Community Development	86,970	2,000	1,391	0	0	0	0	88,970	88,361
Waste Management	45,244	1,000	723	0	0	0	0	46,244	45,967
Swimming Pool Redevelopment	(6)	0	0	0	0	0	0	(6)	(6)
	615,083	14,800	10,868	250,000	0	0	0	879,883	625,951

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



SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
A488	Work Supervisors Vehicle	50,459	55,000	4,541		50,459	55,000	4,541	
A496	Work Supervisors Vehicle	56,053	56,000		(53)				
	Other Property & Services								
A489	Toyota Landcruiser GXL	72,824	78,800	5,976		72,824	78,800	5,976	
A495	Toyota Landcruiser GXL	66,251	78,800	12,549					
A497	Toyota Landcruiser GXL	74,554	78,800	4,246					
		320,141	347,400	27,312	(53)	123,283	133,800	10,517	0

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Total Revenue	Amended Budget			Total Revenue
				Rate Revenue	Interim Rates	Back Rates		Rate Revenue	Interim Rate	Back Rate	
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV	6.864100	49	626,819	43,025	0	0	43,026	43,027	0	0	43,028
GRV - Mining	19.519400	2	1,305,800	254,884	0	0	254,884	254,884	0	0	254,884
UV	1.467700	131	42,435,000	622,818	0	0	622,818	622,818	0	0	622,818
UV- Mining	1.467700	6	147,324	2,162	0	0	2,162	2,162	0	0	2,162
Sub-Totals		188	44,514,943	922,891	0	0	922,892	922,893	0	0	922,894
Minimum Payment	Minimum										
	\$										
GRV	355.00	16	23,202	5,680	0	0	5,680	5,680	0	0	5,680
UV	355.00	18	211,700	6,390	0	0	6,390	6,390	0	0	6,390
UV - Mining	200.00	9	40,562	1,800	0	0	1,800	1,800	0	0	1,800
Sub-Totals		43	275,464	13,870	0	0	13,870	13,870	0	0	13,870
		231	44,790,407	936,761	0	0	936,762	936,763	0	0	936,764
Concession							0				0
Amount from General Rates							936,762				936,764
Ex-Gratia Rates							4,530				4,530
Specified Area Rates											
Totals							941,292				941,294

Comments - Rating Information

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Loan 5 - Lifestyle Village	126,338		60,277	61,201	126,338		7,968	7,044
Loan 6 - School Bus *	29,277		9,033	9,172	29,277		1,806	1,667
	29,277	0	69,310	70,373	155,615	0	9,774	8,711

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended 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	WALGGC	Operating	0	355,644	0	237,096	355,644		355,644	397,804	(397,804)	0
Grants Commission - Roads	WALGGC	Operating	0	228,472	0	152,315	228,472		228,472	235,213	(235,213)	0
Law, Order and Public Safety												
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	25,000	0	16,667	25,000		25,000	19,019	(19,019)	0
Evolution MOU Emergency Services	Evolution Mining	Operating	0	13,500	0	9,000	13,500		13,500	10,227	(10,227)	0
Recreation and Culture												
Contributions/Rembursements	Contributions/Rembursements	Operating	0	2,000	0	1,333	2,000		2,000	9,943	(9,943)	0
Transport												
MRWA Direct	Main Roads WA	Operating	0	68,000	0	45,333	68,000		68,000	409,309	(409,309)	0
MRWA Specific	Main Roads WA	Non-operating	0	0	300,000	200,000	300,000		300,000	0	0	0
Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	275,243	275,243	275,243		275,243	275,243	(275,243)	0
Economic Services												
Evolution MOU 33%	Evolution Mining	Operating	0	20,000	0	13,333	20,000		20,000	10,485	(10,485)	0
Evolution MOU WAP 67%	Evolution Mining	Operating	0	40,000	0	26,667	40,000		40,000	21,287	(21,287)	0
Govt. Grant Funding	NRM	Operating	0	20,000	0	13,333	20,000		20,000	24,624	(24,624)	0
TOTALS			0	772,616	575,243	990,320	1,347,859	0	1,347,859	1,413,154	(1,413,154)	0
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	772,616	0	515,077	772,616	0	772,616	1,137,911	(1,137,911)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	573,388	475,243	573,366	0	573,366	275,243	(275,243)	0
TOTALS			0	772,616	573,388	990,320	1,345,982	0	1,345,982	1,413,154	(1,413,154)	0

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019











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 2018	Amount Received	Amount Paid	Closing Balance 31 May 2019
	\$	\$	\$	\$
Police Licensing	-4,323	119,251	-119,596	(4,667)
BCITF Training Levy - Now CTF Levy	1,319	90	0	1,409
BRB Building Levy - Now BSL Levy	633	190	-232	592
Nomination Deposits	0	0	0	0
Bonds	1,820	160	0	1,980
George Rd Water Extensions	20,545	0	0	20,545
St John's Westonia	2,047	0	0	2,047
Westonia Sports Council	122	0	0	122
Westonia Progress Association	3,135	0	0	3,135
Accommodation Units	2,900	0	0	2,900
WEIRA - Booderockin Water Scheme	646	0	0	646
Warralakin Hall	1,700	0	0	1,700
Social Club	2,772	1,320	0	4,092
Walgoolan History Group	12,065	0	0	12,065
Community Project	1,000	0	0	1,000
Rural Youth	4,636	0	0	4,636
Westonia P & C	909	0	0	909
LGMA - Receipts	5,382	1,016	-1,436	4,962
Donations J Townrow	3	70	0	73
Rates Incentive Prize	1,300	500	0	1,800
Rent Pre Payment	835	0	0	835
Westonia Historical Society	7,792	2,000	0	9,792
Cemetry Committee	10,509	1,216	-1,573	10,151
	77,747	125,813	(122,837)	80,723













SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Buildings								
Housing								
 Solar	09232	0	0	0	(9,000)	8,250	(8,250)	
 Principal Loan #5	16114	60,277	0	60,277	(61,201)	56,100	4,177	
	Housing Total	60,277	0	60,277	(70,201)	64,350	(4,073)	
Economic Services								
 Old Club Hotel Museum	13216	10,388	0	10,388	(6,000)	0	10,388	
 Principal Loan #6	13609	0	0	0	(9,172)	0	0	
	Economic Total	10,388	0	10,388	(15,172)	0	10,388	
 Buildings Total		113,948	0	113,948	(85,373)	64,350	49,598	
Furniture & Office Equip.								
Governance								
 School Building	08203	0	0	0	(7,000)	6,413	(6,413)	
 Reserves Infrastructure	11603	5,153	0	5,153	(10,000)	9,163	(4,010)	
	Governance Total	5,153	0	5,153	(17,000)	15,576	(10,423)	
 Furniture & Office Equip. Total		5,153	0	5,153	(17,000)	15,576	(10,423)	
Plant , Equip. & Vehicles								
Governance								
 CEO Vehicle Replacement	14520	0	215,676	215,676	(137,000)	125,576	90,100	
	Governance Total	0	215,676	215,676	(137,000)	125,576	90,100	














SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 13: Capital Acquisitions



Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles Cont.								
Transport								
 Works Supervisor Vehicle Replacement	14213	0	114,126	114,126	(108,000)	99,000	15,126	
Transport Total		0	114,126	114,126	(108,000)	99,000	15,126	
 Plant , Equip. & Vehicles Total		0	329,802	329,802	(245,000)	224,576	105,226	
Roads (Council Funded)								
Transport								
 4 Mile Gate Rd Floodway - CAPITAL	C0019	788	0	788	(51,000)	46,750	(45,962)	
 Goldfields Road Floodway - CAPITAL	C0008	0	0	0	(67,000)	61,413	(61,413)	
 Warrachuppin Road - CAPITAL	C0005	0	0	0	(59,000)	54,076	(54,076)	
 Della Bosca Road - CAPITAL	C0080	0	0	0	(38,000)	34,826	(34,826)	
 Warrachuppin Road Polycom - CAPITAL	C0005E	29,269	0	29,269	(27,000)	24,750	4,519	
 Boodarockin North Road - CAPITAL	C0032	0	0	0	(57,000)	52,250	(52,250)	
Transport Total		30,057	0	30,057	(299,000)	274,065	(244,008)	
 Roads (Council Funded) Total		30,057	0	30,057	(299,000)	274,065	(244,008)	
Roads (MRWA)								
Transport								
 Korrd-Southern Cross Rd (M40) Reconstruction	RRG91C	160,919	0	160,919	(276,150)	253,132	(92,213)	
 Korrd-Southern Cross Rd (M40) Reseals	RRG91R	264,946	0	264,946	(175,000)	160,413	104,533	
Transport Total		425,866	0	425,866	(451,150)	413,545	12,321	
 Roads (MRWA) Total		425,866	0	425,866	(451,150)	413,545	12,321	

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2019

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Town (R2R)								
Transport								
 Boodarockin Rd - R2R	R2R07	57,159	0	57,159	(78,000)	71,500	(14,341)	
 Daddow Road -R2R	R2R12	1,103	0	1,103	(55,000)	50,413	(49,310)	
 Morrison Rd - R2R	R2R50	26,829	0	26,829	(47,000)	43,076	(16,247)	
 Echo Valley Road - R2R	R2R15	78,894	0	78,894	(81,000)	74,250	4,644	
 Rabbit Proof Fence Rd - R2R	R2R25	23,306	0	23,306	(18,500)	16,951	6,355	
Transport Total		187,291	0	187,291	(279,500)	256,190	(68,899)	
 Town (R2R) Total		187,291	0	187,291	(279,500)	256,190	(68,899)	
Capital Expenditure Total		762,314	329,802	1,092,116	(1,377,023)	1,248,302	(156,186)	
Level of Completion Indicators								
 0%  20%  40%  60%  80%  100%  Over 100%								
Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.								

9.1.3 GST RECONCILIATION REPORT – MAY 2019

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jasmine Geier, Executive Support Officer		
File Reference:	F1.4.4 Audit Report		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.3 GST Report		
Signature:	Officer	CEO	
			

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

Background

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at 31st May 2019 is provided to Council on a monthly basis as a means of keeping Council informed of its current GST liability.

Comment

The GST Reconciliation Report is attached for Councillor consideration.

Statutory Environment

Nil

Policy Implications

Council does not have a policy in regard to Goods and Services Tax.

Strategic Implications

Nil

Financial Implications

The GST reconciliation is presented to Council as a means of indicating Council's current GST liability, which has an impact on Council's cash-flow.

Voting Requirements

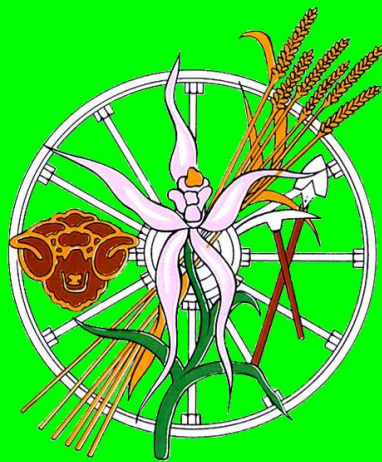
☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totaling (\$5,129.00) for the period ending 31st May 2019 adopted.

Attachment 9.1.3

Shire of Westonia



GST Reconciliation Report

for period ending
31st May 2019

SHIRE OF WESTONIA

BAS EXTRACT - 31 May 2019



ABN:	87 507 505 958
Business Activity Statement:	May-19
Period/Year end:	2018/2019


Name	Jasmine Geier
Position	Manager of Coporate Services
Date	13/06/2019

	A	B	C	D	E	F	G
	GST						
Month	On Sales (collected) <i>*1405000</i>	On Purchases (paid) <i>*1304000</i>	Nett GST Payable / (Receivable)	Fuel Tax Credit <i>*1144040.170</i>	PAYG <i>*1406010</i>	FBT Instalment <i>*1142210 & 1145090</i>	Nett Payment /(Refund)
Jul-18	6,189.00	3,115.00	3,074.00	0.00	15,718.00	0.00	18,792.00
Aug-18	2,235.00	21,088.00	(18,853.00)	(5,674.00)	15,760.00	0.00	(8,767.00)
Sep-18	2,377.00	10,934.00	(8,557.00)	(1,260.00)	22,330.00	4,271.00	16,784.00
Oct-18	6,239.00	28,037.00	(21,798.00)	(3,124.00)	16,312.00	0.00	(8,610.00)
Nov-18	20,733.00	13,742.00	6,991.00	(2,934.00)	17,606.00	0.00	21,663.00
Dec-18	22,390.00	12,238.00	10,152.00	(1,639.00)	17,425.00	4,838.00	30,776.00
Jan-19	7,524.00	6,464.00	1,060.00	(1,617.00)	18,181.00	0.00	17,624.00
Feb-19	14,830.00	11,007.00	3,823.00	(2,132.00)	18,495.00	0.00	20,186.00
Mar-19	15,296.00	14,093.00	1,203.00	(3,108.00)	34,338.00	4,460.00	36,893.00
Apr-19	4,411.00	11,787.00	(7,376.00)	(2,671.00)	18,213.00	0.00	8,166.00
May-19	19,157.00	37,617.00	(18,460.00)	(2,796.00)	16,127.00	0.00	(5,129.00)
Jun-19			0.00				0.00
Total	121,381.00	170,122.00	(48,741.00)	(26,955.00)	210,505.00	13,569.00	148,378.00

A - B = C (Net GST)

C + D + E + F = G (Nett (Refund/Payment))

9.1.4 WATER CORPORATION PRICING POLICY – COUNCIL OWNED STANDPIPES

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:	A2.4.1		
Disclosure of Interest:	Nil		
Attachments:	Nil		
Signature:	Officer	CEO	

Purpose of the Report



Executive Decision



Legislative Requirement

Background

As Councillors will be aware, the CEO raised the issue of the WA Water Corporation's plan to implement a new management and billing structure from the 1st July 2019.

Local Government Authorities (LGAs) are entitled to access concessional pricing for water used for their own purposes. This will not change; however high flow rate LGA owned fixed standpipes that are publicly accessible will no longer be charged concessional rates and commercial rates will instead apply.

This change will affect users of high flow LGA owned fixed standpipes in country areas. Although the price is charged to the LGA directly, the costs may be passed on to businesses, farmers and properties not connected to the scheme.

The major change is the way standpipes are billed. They will now be based on four categories shown below.

- LA Standpipe – No Annual Service Charge/\$2.534 per kilolitre Water Use Charge
- Community Standpipe - \$265.41 Annual Service Charge/\$2.534 per kilolitre Water Use Charge
- Commercial Standpipe - \$1,658.93 Annual Service Charge/up to \$8.353 per kilolitre Water Use Charge
- Fire-fighting Standpipe –No Annual Fee 100% discount/No Water Use Charge

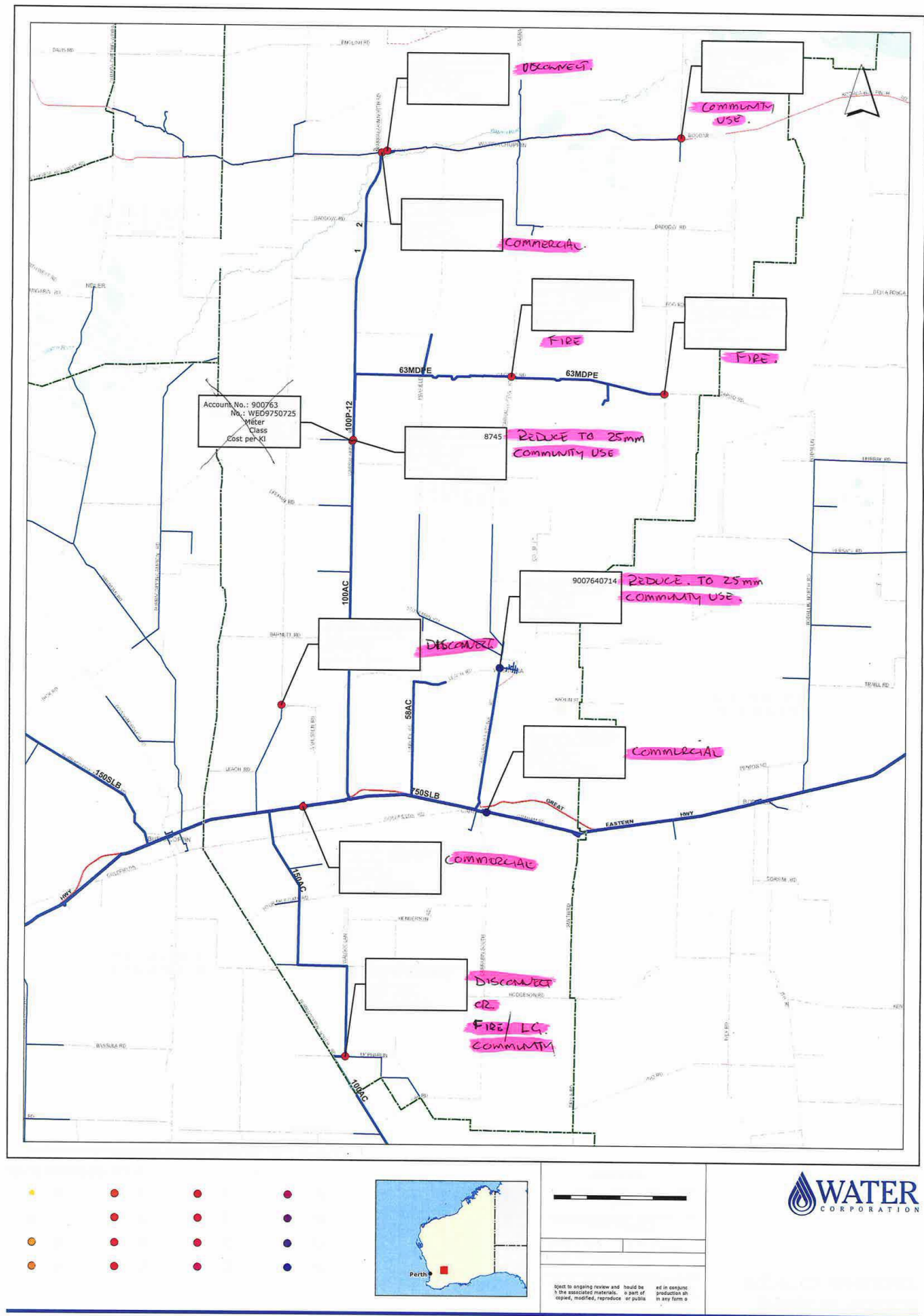
How will rates and charges be applied to fixed standpipes?

The new pricing structure is linked to the size of the standpipe meter, as this determines the flow rate. Small standpipes (20mm and 25mm) generally deliver between 20 – 40 litres per minute. Large standpipes (any pipe larger than 25mm) generally deliver from 80 litres per minute and above.

All LGA standpipes with a meter size of 20mm or 25mm will receive concessional rates and are to be used by the LGA or for community purposes only (such as drought assistance for farmers or households not connected to scheme water when a drought condition is announced by the Government). All standpipes with a meter size above 25mm will be charged at a commercial rate, but an exemption to consumption charges will apply for water used for fire-fighting purposes.

Standpipes with a meter above 25mm that are located in a shire depot or locked for Shire use only will be able to access the concessional rate by providing evidence of the ability to control user access.

There will be no change to Fire Standpipes or fixed standpipes installed on privately owned property.



Why are these changes being made?

Some commercial customers have in the past accessed LGA owned standpipes with concessional rates which are below the regulated Town Class rate for the location as set by Government. Water is a precious resource and is regulated like any other valuable natural resource and correct pricing must be enforced.

When the incorrect water rates are used, it creates inequity and results in the community and State Government subsidising the activities of private enterprises on an unequal basis.

Fixed standpipes provide an essential source of water for customers who are remote from reticulated water schemes, amenities to communities by enabling local governments to maintain street trees and undertake minor building activities, and enable economic growth by supplying businesses that rely on carted water as an input to production

These changes will ensure the rate commercial customers pay is consistent across the state.

Why is the cost of water going up for commercial users when we have been accessing water without any issue?

Water is a valuable resource and regulated charges are set by the State Government based on its use. Pricing of water is based on a 'user pays' principle and in regional Western Australia it has not been implemented according to legislation for fixed standpipes. Having a regulated pricing structure ensures all users are paying the correct rate for water use no matter where they are located across the State. Current usage patterns on fixed standpipes have shown that commercial suppliers are getting charged at the concessional level by accessing LGA standpipes which is inequitable for other commercial operators that are charged correctly. Accessing large volumes of water from a fixed standpipe can also cause water supply issues to other users on the scheme and any large users need to be directed to the Water Corporation to be set up on a major consumer agreement.

What happens in drought conditions for the price of water to farmers?

A 'Water Deficiency Declaration' is a government response to safeguard the commercial interests of farmers during very dry periods.

When a state government declared drought zone exists, all large shire-owned fixed standpipes will be made available at concessional rates to the community for drought relief in accordance with the terms of the declaration conditions. If conditions for commercial use relief are not specified then standard rates will apply.

If water carters are hired by farmers to transport water during a drought, this cost is the responsibility of the farmer and water will be available at the concessional rate since the end use is for the farmer.

Comment

Council resolved at the September meeting to seek feedback from the Community on how the Regional Fixed Standpipe Review may impact the water availability and the financial impacts to its stakeholders.

RESOLUTION

Moved: Cr Della Bosca

Seconded: Cr Jefferys

10/09- That Council

- 18**
- 1. Write to the WA Water Corporation opposing their proposed fee structure;**
 - 2. Write to the Department of Water and suggest that as a result of the increased Standpipe water costs that they re-introduce the Farm Water Grants to allow effected landholders the ability to create on-farm water storage and water connections;**
 - 3. Inform all ratepayers/farmers of the proposed changes to the WA Water Corporations fee structure and seek comment on the Shire proposed rationalisations by 15th October 2018.**

CARRIED 5/0

If Council does not reclassify each Standpipe, WaterCorp will charge Commercial Fees which will have a significant financial implication for Council and the Community.

Council and the Community will need to take into consideration, the Annual Service Charge applicable to the Standpipes according to the size of the meter size and purpose assigned to the Standpipe. For example, a 50mm Commercial Standpipe will attract an annual fee of \$1,658.93 as opposed to the existing \$250.39 annual fee.

The other, more significant change as listed above is the extensive increase in the tariff charged per kilolitre. Current rates across the Shire are \$2.39 per kL. The proposal is to increase that to between \$2.534 and \$8.353 per kL.

Council can simply not allow any water to be used from fixed standpipes without charging.

Water - Meter Based Size Charges Meter Size (mm)			
		2017/18	2018/19
20mm	Community	\$250.39	\$265.41
25mm	Community	\$391.26	\$265.41
30mm	Commercial	\$563.38	\$597.18
40mm	Commercial	\$1,001.63	\$1,061.73
50mm	Commercial	\$1,565.03	\$1,658.93
80mm	Commercial	\$4,006.46	\$4,246.85
100mm	Commercial	\$6,260.10	\$6,635.71

Following the Public comment period, there were no submissions received from the community.

In order for the Standpipes to work efficiently, Standpipe controllers need to be installed to regulate use and allow Council the ability to recover costs. There are two types of controllers on the market at the moment. The Waterman Irrigation are effective but cost prohibitive at this time as it would cost in excess of \$150,000 to install at all standpipes. An alternative controller from AD Data at a fraction of the cost will be sufficient for Council's purposes (\$35,000).

Council now needs to decide on its course of action with rationalising Standpipes and submitting its Action Plan to the Water Corporation prior to June 30. The Water Corporation will still proceed with the implementation of the new pricing structure on the 1 July 2019, whether Council has returned the Action Plan or not. If they have not received the Action Plan or heard from Council by the new due date, they will reclassify our standpipes based on the existing meter size which will be either a Community Standpipe or Commercial Standpipe, meaning Council will have missed the opportunity to claim the concessional pricing by dedicating some of your large standpipes for Local Authority use only.

Statutory Environment

Nil

Policy Implications

Nil

Strategic Implications

Nil



Financial Implications

Significant cost increases will occur if standpipes are not regulated.



Voting Requirements



Simple Majority



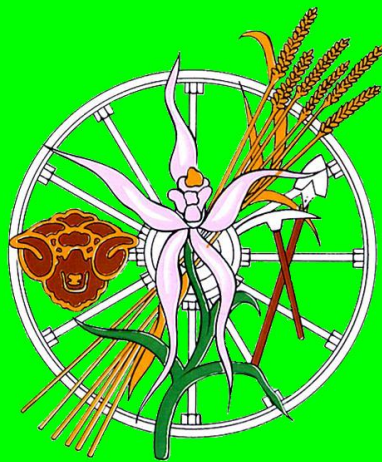
Absolute Majority

OFFICER RECOMMENDATIONS

That Council completes the Standpipe Action Plan, including the rationalising of standpipes as required and advising of the size of outlet require for each as requested by the WA Water Corporation prior to implementation of the new pricing structure on the 1 July 2019.

Attachment 9.1.4

Shire of Westonia



WATER CORPORATION PRICING POLICY – COUNCIL OWNED STANDPIPES

Fixed Standpipes



Frequently Asked Questions

Pricing for Local Government owned Fixed Standpipes in country regions is changing. This factsheet is provided to address frequently asked questions. This pricing structure relates to potable water only.

What is changing?

Local Government Authorities (LGAs) are entitled to access concessional pricing for water used for their own purposes. This will not change; however high flow rate LGA owned fixed standpipes that are publicly accessible will no longer be charged concessional rates and commercial rates will instead apply.

Who does this pricing change affect?

This change will affect users of high flow LGA owned fixed standpipes in country areas. Although the price is charged to the LGA directly, the costs may be passed on to businesses, farmers and properties not connected to the scheme.

How will rates and charges be applied to fixed standpipes?

The new pricing structure is linked to the size of the standpipe meter, as this determines the flow rate. Small standpipes (20mm and 25mm) generally deliver between 20 – 40 litres per minute. Large standpipes (any pipe larger than 25mm) generally deliver from 80 litres per minute and above.

All LGA standpipes with a meter size of 20mm or 25mm will receive concessional rates and are to be used by the LGA or for community purposes only (such as drought assistance for farmers or households not connected to scheme water when a drought condition is announced by the Government). All publicly accessible standpipes with a meter size above 25mm will be charged at a commercial rate but an exemption to consumption charges will apply for water used for fire-fighting purposes.

Standpipes with a meter above 25mm that are located in a shire depot or locked for Shire use only will be able to access the concessional rate by providing evidence of the ability to control user access.

There will be no change to Fire Standpipes or fixed standpipes installed on privately owned property.

Why is 25mm the cut off for a concessional service?

The lower flow rate is less likely to be able to deliver more than 49 kilolitres per day, which would qualify for a Major Consumer Agreement. Anything above 25mm is viewed as being used for a commercial purpose.

What are the new prices for Standpipe use?

¹ The new pricing structure is outlined in Appendix 1.

Why are these changes being made?

Some commercial customers have in the past accessed LGA owned standpipes with concessional rates which are below the regulated Town Class rate for the location as set by Government. Water is a precious resource and is regulated like any other valuable natural resource and correct pricing must be enforced.

When the incorrect water rates are used, it creates inequity and results in the community and State Government subsidising the activities of private enterprises on an unequal basis.

Fixed standpipes provide an essential source of water for customers who are remote from reticulated water schemes, amenities to communities by enabling local governments to maintain street trees and undertake minor building activities, and enable economic growth by supplying businesses that rely on carted water as an input to production.

These changes will ensure the rate commercial customers pay is consistent across the state.



When do the changes come in to effect?

The changes will be effective from the 1 July 2019.

Why are water use charges higher for customers in regional areas?

Prices for water use in most regional towns are higher than in the metropolitan area because the cost of supplying water is higher, usually due to their remote location and smaller population size (where costs are spread over fewer customers).

The maximum charge per kilolitre i.e. \$8.353/kL for non-residential customers (in 2018-19) protects customers from very high water bills, even when the cost of providing water services may be substantially higher than this.

How can Shires better manage and control the use of standpipes?

Many standpipe infrastructure suppliers offer control systems for standpipes. Some Shires already have these installed for better management of their own standpipes.

Water Corporation can provide contact information for these suppliers, or information on which Shires have them installed, so you can speak to them directly on costs involved in making the change and understand the benefits of such a system.

Can contractors working on Local Government projects access a Local Authority standpipe if required as part of the project?

Contractors working on Shire projects are permitted to use locked LA standpipes, thereby minimising the volumetric costs incurred by Local Government. Contractors are not entitled to use an LA standpipe for other commercial purposes.

Can Local Government still obtain a concessional rate for any water taken from a Commercial standpipe for Shire purposes?

Yes, but there will now be a requirement to provide evidence of the volume taken. Local Government will need to submit a Claim form via the Water Corporation website to obtain the concessional rate from a Commercial standpipe. The claim must be actioned within 12 months from the date the water was drawn.

Can Shires continue to on-sell water?

Yes, Shires are able to set the price for on-selling at their discretion.

My Shire has been charging GST on water from a local government owned standpipe to third parties, can this continue?

No, charging GST on water is not allowed. Guidance surrounding this is outlined by the Australian Tax Office via their website – www.ato.gov.au.



There are no ‘small’ standpipes in our Shire, how will we access the concessional rates?

Upon request, Water Corporation will provide the installation of one 20mm or 25mm connection, as nominated by the LGA, free of installation and administration fees (but not Standard Infrastructure Contributions) as part of the implementation of the new charging regime.

The current Infrastructure Contribution charges applicable for a Community standpipe are:

Meter size (mm)	Flow rate range: Guaranteed minimum to flow-controlled maximum (L/Minute)	2018-19
20 Base level of service	20 – 49	\$2,211
25	40 - 59	\$4,422
25	60 – 82	\$6,633

To take up this offer, the Water Corporation must be advised as soon as possible. The free connection offer will not be available after the 1 July 2019.

Can Shires request a free commercial size LA standpipe as part of the planned change?

No, Water Corporation is only providing free infrastructure for a 20-25mm service.

Is there an ‘amnesty’ period?

No. All affected users are being provided with more than six months’ notice to ensure a smooth understanding and transition prior to the change on the 1 July 2019.

Do standpipes require backflow prevention?

Yes. It is the owner of the standpipes responsibility to ensure suitable high rated backflow prevention is installed. These devices also require annual testing. Your licensed plumbing contractor certified in backflow prevention, will be able to assist you in meeting these backflow requirements.

Does backflow prevention impact on water pressure?

Yes. Some forms of backflow prevention will reduce water pressure and flow rate downstream of the device. If water pressure and flow rate is critical for the activities on your property, you need to consult with a licensed plumbing contractor or hydraulics consultant before choosing and installing a backflow prevention device.

Are the design standards for new standpipes changing?

Yes, all new standpipes will require the installation of a gate valve to ensure adequate control over water flow when standpipes are turned on and off to prevent water hammering in the pipes.

This requirement is for all new standpipes only, however if an existing standpipe has been identified as constantly being a problem, the Water Corporation will discuss an upgrade to a gate valve option with the cost being borne by the standpipe owner. Having a gate valve installed will help reduce breakages in the



water pipes, which customers are currently being billed for if evidence shows the standpipe is being impacted through water hammering occurring from the standpipe.

Will any costs relating to installing a storage tank at the standpipe for access to higher flow rates be covered or subsidised by the Water Corporation?

No, this will be the responsibility of the standpipe owner. The owner would make an assessment as to the need for this service for their customers.

If a Shire no longer requires a fixed standpipe, what is the charge for it to be decommissioned?

The cost to decommission a fixed standpipe is \$769.57 (based on pricing for 2018\2019). This cost applies across all meter sizes and the Water Corporation will provide this for free.

How do Shires notify their users of the change?

All affected shires will be notified in person or in writing and supporting documentation such as brochures will be available to assist with communicating to users. More information will be available at www.watercorporation.com.au/home/business/starting-up/fixed-standpipes (available from April 2019).

Water Corporation can also be contacted by current users for further information if required.

What are the options for charging the costs associated with accessing water from a standpipe?

- Coin operated
- Swipe card (prepay or post pay options available)
- Credit card
- Honesty system – part of this project will be to encourage these systems to cease or be better controlled.

Ideally, a more controlled standpipe is the best option for everyone. The Water Corporation can assist in providing information on WA suppliers who offer controlled systems if required or direct owners to Shires who currently have these automated control systems in place to offer further advice.

How do I know if commercial users are accessing water from our Shire use meter, we work on an honesty system?

Shires are responsible for knowing who is using their standpipes and if it is being used inappropriately. Introducing a control system may support this, e.g. Swipe card or managed within LGA depot to identify major users.

Why is the cost of water going up for commercial users when we have been accessing water without any issue?

Water is a valuable resource and regulated charges are set by the State Government based on its use. Pricing of water is based on a 'user pays' principle and in regional Western Australia it has not been implemented according to legislation for fixed standpipes. Having a regulated pricing structure ensures all users are paying the correct rate for water use no matter where they are located across the State.

Current usage patterns on fixed standpipes have shown that commercial suppliers are getting charged at the concessional level by accessing LGA standpipes which is inequitable for other commercial operators that are charged correctly.

Accessing large volumes of water from a fixed standpipe can also cause water supply issues to other users on the scheme and any large users need to be directed to the Water Corporation to be set up on a major consumer agreement.



Will high-flow standpipes be accessible for commercial use?

Yes, but they will now be charged a commercial rate and not have access to concessional rates.

However if more than 49 kilolitres per day is required, the Shire should direct these commercial users (if known) to the Water Corporation so a Major Consumer Agreement can be set up instead.

From time to time, Water Corporation may restrict access if the high usage affects other users on the scheme.

What happens in drought conditions for the price of water to farmers?

A 'Water Deficiency Declaration' is a government response to safeguard the commercial interests of farmers during very dry periods.

When a state government declared drought zone exists, all large shire-owned fixed standpipes will be made available at concessional rates to the community for drought relief in accordance with the terms of the declaration conditions. If conditions for commercial use relief are not specified then standard rates will apply.

If water carters are hired by farmers to transport water during a drought, this cost is the responsibility of the farmer and water will be available at the concessional rate since the end use is for the farmer.

Will a fixed standpipe ever be closed?

Yes, fixed regional standpipes can sometimes become unavailable for a number of reasons including scheduled or ad hoc maintenance, drought or scheme operational issues. If this occurs, Water Corporation will work with the standpipe owner to temporarily restrict public access to protect the town drinking water supply.

Water Corporation's supply to farmland areas cannot always be guaranteed and standpipes are subject to restriction or removal from time to time in order to protect the integrity of the scheme, and allow for prioritisation of supply to groups of water users as Water Corporation deems necessary.

When standpipes are closed, the Water Corporation endeavours to keep the closure minimal to ensure no long term inconvenience to the public.

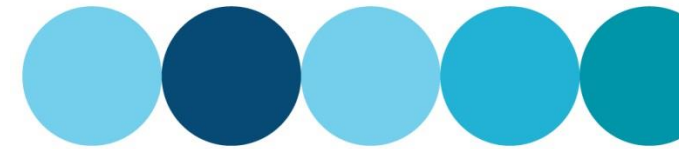
In some regions, an SMS Alert process is available, but you will need to check with your local government to confirm availability of this service. If it is available, you can register to get closure alerts.

If standpipes are unavailable, the public can approach the Department of Water and Environmental Regulation (DWER) to source alternative water sources.

How do I get more information?

Contact your local Shire or Water Corporation. Further information is also available on the Water Corporation website.

Fixed Standpipes FAQ



Appendix 1- New Standpipe Charges

Type of standpipe: (Water Corporation code)	Rates 2018/2019 New Description
Local Authority Standpipe	<p>Use: For use by Shire only – must be locked or within a depot and not available for public access.</p> <p>Meter: Can be any size service as long as it is for direct Shire use. Contractor access is for Shire projects only.</p> <p>Service Charge: No Service Charge.</p> <p>Non-residential step 1 tariff: \$2.534 per kilolitre (kL).</p>
Community Use Standpipe	<p>Use: Available to assist local farmers for topping up their water tanks, households not connected to schemes etc. Limited use by Shire for their own purposes.</p> <p>Meter: 20mm and 25mm standpipes that are publicly accessible.</p> <p>Storage tanks can be installed by Shires at these sites to improve accessibility to larger volumes of water in a timely manner if required.</p> <p>Service Charge: 20mm Service Charge only.</p> <p>Farmlands tariff (equivalent to Non-residential step 1): \$2.534 per kilolitre (kL).</p>
Commercial Standpipe	<p>Use: For use by commercial customers; may include major road building, water carting for large projects, and farming.</p> <p>Meter: Any meter above 25mm.</p> <p>Service Charge: Meter-based service charges (according to the size of the meter).</p> <p>Town based charges: ranging from \$2.534 cents to \$8.353 per kilolitre.</p>
Fire Standpipe	<p>Remains as is – no changes to current concessions. However, if a fire standpipe remains unlocked, Commercial charges will apply</p> <p>Service Charge: No Fee. 100% discount.</p> <p>Water Use Charge: No Fee.</p> <p>Note: Currently some Shire standpipes have signs advising they are for fire-fighting only and are unlocked. Shires will need to implement a locked system or commercial rates apply, unless evidence provided it was for fire-fighting purposes, to obtain a refund.</p>
Water Corporation standpipe	<p>Offer to handover/gift these standpipes to Shires where there is a desire to manage an additional service.</p> <p>If Shires are not interested, service to be disconnected.</p> <p>Charge to handover: No charge.</p>
Private, Recycled and non-potable standpipes	<p>Remains as is – no changes.</p>

Fixed Standpipe Review

Issues Paper





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1. Abbreviations and Definitions

Abbreviation	Definition
MCF	Major Consumer Framework
WC	Water Corporation
Fixed Standpipe / standpipe	A metered service which provides access to bulk water supplies directly from a point on a water supply main
LGAs Local Government Authorities	Includes Shires, Local councils and Local Governments
DFES	Department of Fire and Emergency Services
AMI	Advanced Metering Infrastructure (also known as 'smart water meters')
Concession	A discount provided on the charges applicable where conditions are met by the customer.



2. Executive Summary

Fixed standpipes provide an essential source of water for the Western Australian community where customers are remote from reticulated water schemes. They enable local governments to maintain street trees and undertake minor building activities, and facilitate economic growth, by supplying businesses that rely on carted water as an input to production.

Driven by customer and staff feedback on issues associated with fixed standpipes, Water Corporation commenced a review in early 2017 to collate corporate knowledge of fixed standpipes, and critically analyse all aspects of the management process. This included receipt and processing of applications, application of land use ratings, infrastructure installed at the point of distribution, pricing and the policy governing use of fixed standpipes.

The table below summarises the issues identified and possible solutions to resolve them. All impacted stakeholders are invited to review this paper and provide feedback, which will help to design a better process for managing fixed standpipes.

Issue	Possible Solution
Some commercial customers access community purpose standpipes and pay concessionary rates; this creates inequity and results in the community and state government subsidising the activities of private enterprises on an unequal basis.	Set fixed standpipe consumption fees at the commercial rate and design a supporting process to enable eligible customers to claim a concessionary rate where appropriate.
	Oblige all fixed standpipes customers to install standardised infrastructure which enables differential pricing to enable multi users to access the same standpipe but pay the appropriate rate.
Scheme pressure and supply issues caused by standpipe being used for undesignated purpose (i.e. commercial user accessing community purpose standpipe).	Equip all standpipe meters with automatic metering infrastructure (AMI) to monitor usage (demand and pressure) and bill all standpipe consumption.
	Restrict standpipe flow rates – low flow rates for community purpose standpipes, high flow rates for commercial standpipes.
Lack of publically available information about standpipes, how they work, where they are located, the permitted scope of use for a given standpipe, and what pricing applies.	Once changes are made to the management of standpipes, develop a Fixed Standpipe User and Pricing Policy and Guidelines on how to use standpipes (where they are located, what they should be used for and by whom, how to gain approval to use, and potential ramifications of misuse.) Links to these documents will be made available on the Water Corporation website.

Feedback provided in response to this paper will be used to change the existing management process to meet customers' expectations. Water Corporation will ensure any changes are communicated to stakeholders in advance and provide adequate time to adjust to any changes.



3. Introduction

Water is our most precious resource. It is vital to the sustainability, growth and prosperity of every community across Western Australia. Our role in looking after this vital resource is at the heart of everything we do and defines our core purpose- Sustainable management of water service to make WA a great place to live and invest.

We understand the importance of engaging with and listening to our customers and the broader communities they represent. We also know they rely on us to deliver and maintain the products and service they expect.

Based on customer and employee feedback we have identified an opportunity to review and improve the way we manage Fixed Standpipes to deliver a consistent and satisfactory customer experience.

This paper summarises the information gathered, issues identified and outlines the Water Corporation's position on these matters. In recognition of the importance of fixed standpipes to the community, this paper describes the attributes of an improved future state and suggestion options for addressing the issues identified whilst remaining open to suggestions from the community on ways to improve the service.

All impacted stakeholders are invited to review this paper and provide feedback on the issues and help to design a better process for managing fixed standpipes. Not all standpipe owners will be impacted by the issues in this paper. Feedback provided in response to this paper will be used to change the existing management process to meet customers' expectations.

4. Background

A fixed standpipe is a metered service which provides access to bulk water supplies directly from point on a water supply main. The majority of fixed standpipe services are located in country regions, although there are a small number in the metropolitan area. Standpipes may be owned by Water Corporation, Local Government Authorities (LGAs), government departments, privately or by the Department of Fire and Emergency Services. In few instances a fixed standpipe is connected to non-potable water, for example a borefield transfer main prior to water treatment.

Fixed Standpipes provide an essential source of water for people in communities who are remote from reticulated water schemes and may otherwise have limited or no water for household purposes, firefighting or to supplement water for stock. Businesses remote from a reticulated water supply rely on water carted from fixed standpipes to provide essential input to their business for production or for staff amenity. LGA's utilise standpipe water to maintain street trees, ongoing minor road construction and other building activities.

A standpipe service is different to a temporary service that is provided for short term land development, building or road construction. Temporary Services are used when the service is required for a period less than 2 years and is then removed. Additionally, portable hydrant standpipes used only in the metropolitan area are not included in the scope of this review.

Driven by customer and staff feedback on issues associated with fixed standpipes, a review commenced in early 2017 to collate corporate knowledge of fixed standpipes and critically analyse all aspects of the management process including receipt and processing of applications, application of land use ratings, infrastructure installed at the point of distribution, pricing and the policy governing use of fixed standpipes.

This paper is the outcome of the review and documents the findings, initial options for addressing the issues and seeks to gather further input from affected stakeholders via a consultation process.



4.1 Ownership distribution

There are approximately 601 standpipes across the State.

Table 1: Number and type of fixed standpipes issued by Water Corporation in WA

Owner	Type 1	Types 2 and 3	TOTAL
Local government (shires and councils)	430	98	528
Commercial operators	1	24	25
Government departments	1	10	11
Water Corporation	0	28	28
TOTAL	441	160	601

5. Project Drivers

Any changes to the management of fixed standpipes will aim to deliver the following benefits:

Benefits to the customer

- Consistent terms, conditions and levels of service for standpipes across the State
- Consistent payment method for use of standpipes across regions
- Enhanced customer experience as the standpipes will be used for their intended purpose.
- Reduce burden on LGAs who often find management of standpipes costly, contentious and onerous.

Benefits to the Corporation

- Reduced number of customer enquiries and complaints relating to the use of standpipes in regional areas.
- Consistent levels of service across the State
- Transparent pricing, reflective of the cost to deliver the Water Corporation to deliver the service.
- Encourage the consideration of non-potable source alternatives
- Ensure appropriate tariffs being applied to all commercial customers which will improve equity and fairness.
- Address Operating Subsidy gap between the cost of supply and LGA tariff recovery where LGA standpipes are being used for non-LGA purposes (or water retailing by the LGA).
- Manage competing interests for water during times of short supply.
- Address operational issues caused by standpipes, such as:
 - pipe burst from water hammer based on valves being used, and
 - flow & pressure issues to surrounding customers by excessive usage
- Consistency in infrastructure and technology to streamline processes



6. Current situation and Issues

6.1 Pricing structure

The regulated fees and charges imposed by Water Corporation associated with owning and operating a fixed standpipe are summarised in table 1. In some instances, for example where non-potable water is delivered via a standpipe or over 49 kilolitres per day is required, pricing is subject to the terms and conditions of a special agreement and the Table 1 regulated charges do not apply. The charges are levied on the person or entity registered as the customer to use the standpipe. In many instances, standpipe customers on-sell water to third parties. This can include a margin to cover costs and any expenses involved in operating and administering the fixed standpipe. Some customers have advised that they on-sell the water to support local businesses through service provision, rather than to generate revenue.

The 'set and forget' nature of the current regulated pricing structure does not provide flexibility to meet the changing needs of the community. What was relevant to customers at the time of application often changes over time and has led to standpipes not being used for the intended purpose.

For example, the Corporation is aware of type 1) 'Drought proofing' and type 2) 'Shire use' fixed standpipes with the associated concessionary pricing being used by commercial customers.

Concessionary rates aim to enable access to subsidised water for community purposes, irrespective of the location or climatic conditions. On selling for commercial purposes sometimes at highly inflated prices contravenes the intent of providing a subsidised service.

Type 1 and 2 standpipes are not intended or designed to meet the needs of all customers (such as mining companies wanting water for dust suppression, or road construction companies needing high flow rates to fill tankers) nor is it appropriate for a commercial business to be charged a community concession rates for the water taken from these standpipes for commercial benefit.

This unintended commercial use has created an 'anti-competitive' disadvantage for those customers who are connected to the scheme and are paying the non-residential tariff or who apply for a dedicated commercial standpipe service and pay the associated higher charges. There is then an inequity for some commercial customers and results in the community and state government subsidising the activities of private enterprises on an unequal basis.

Additionally, standpipe services made available to LGA's do not attract infrastructure contribution charges. These are charges levied on customers increasing demand on the scheme and contribute towards the cost of the headworks (treatment plants, pumping stations etc.) required to make that service available. When the LGA on-sells standpipe water to a third party the costs of providing that service have not been recovered.



Table 2: Fixed standpipes types and charges

Type	Name	Description / Users
1	LA Standpipe (4022)	<p>A standpipe owned and managed by a Shire to provide a 'drought proofing' service to customers with no access to scheme water, for example topping up customer rainwater tanks for supplementing domestic supplies. Limited use by Shires for their own purposes.</p> <p>Service Charges: Standard Service Charge equivalent to a 20mm service or residential charge \$250.39 (2017/18)</p> <p>Water Use Charges: Farmlands tariff: \$2.391 per kilolitre (2017/18)</p>
2	Standpipe (4020)	<p>A standpipe that is owned and managed by a Shire exclusively for their purposes and use, such as watering plants, minor roadworks, fire-fighting purposes (standpipe will be unlocked).</p> <p>Service Charges: No Fee: 100% discount on Service Charge</p> <p>Water Use Charges: Commercial Class 1 tariff: \$2.391 per kilolitre (2017/18)</p>
3	Standpipe (4020)	<p>A standpipe may be owned by Shire or installed directly on a customer site. For use by commercial customers, predominately road contractors, commercial operations or privately operated standpipes.</p> <p>Service Charges: Charge based on size of the meter.</p> <p>Water Use Charges: Commercial (appropriate class for that town) charges ranging from \$2.391 cents to \$7.880 per kL (2017/18).</p>
4	Fire Standpipe (4025)	<p>Applications may be submitted by Councils or DFES on behalf of volunteer fire services. Used only for fire drills or fire-fighting. DFES is also entitled to draw water for fire-fighting purposes. If standpipe is locked the keys are held with the volunteer fire service. If standpipe is unlocked it is treated as a normal standpipe (4020) and use is unrestricted.</p> <p>Service Charges: No Fee: 100% discount on Service Charge</p> <p>Water Use Charges: No Fee.</p>
5	Water Corporation Standpipe	<p>A standpipe that may be coin-operated by a customer), a multi-user standpipe services, or padlocked with a water use logbook.</p> <p>Service Charges \$0.</p> <p>Water Use ranges \$4/kL to \$10/kL.</p>



6.2 On selling water from standpipes

From 1984 to 2005, a single concessionary charge was applied to all standpipe users, irrespective of the location, the meter size or the volume of water used. This 'flat fee' tariff structure required the standpipe customer to apply the same tariff to the on-selling of water to others. For example, a LGAs was able own the fixed standpipe and on-sell to a water carter, but only at the fixed flat. This prevented the LGA from charging on-costs and making profit from the fixed standpipe.

From 2005 onwards, some standpipe owners on-sold water at a price that covers costs and any expenses involved in operating and administering the fixed standpipe. Currently fixed standpipe owners on-sell water at varying rates across the state and users access water a different rates depending on the location.

6.3 Application Process

Application for a fixed standpipe can be made online through the Water Corporation's BuilderNet portal or via the Development Services team.

Requests for standpipes are assessed individually and charged according to who applies for the service and the intended purpose of use. The information provided at the time of application is assessed to determine which standpipe type and charge is applicable to the described intended use.

If the application meets terms of the Major Consumer Framework (MCF) the prices referred to in Table 1 are not applicable. If a customer makes an application for a standpipe and through increased need for water the demand meets the terms of the MCF in the future, it is very difficult to retrospectively address the incorrect pricing.

Once the application is approved by Water Corporation and the relevant fees are paid, a meter is installed at the agreed location. The customer is then responsible for installation of any additional infrastructure at the site to meet their needs, such as a tank, overhead pipe for truck filling and a charging mechanism (e.g. coin operated, swipe card, honesty log book, credit card).

In all cases the standpipe customer is responsible for the maintenance of the fixed standpipe asset and prevention of any illegal water use. Water Corporation provides a standardised drawing (EG20-12-2) that shows the configuration for a standpipe, including a gate valve on the customer's side of the meter. There is however no mechanism to ensure the customer complies with the standard. All infrastructure downstream of the gate valve is not standardised or regulated by Water Corporation.

The Water Corporation does not specify the type of infrastructure to be installed after the meter or provide clear guidance on what the water can be used for.

6.4 Billing process

Water Corporation reads fixed standpipe meters every second month and charges the customer for use at the prescribed water use charge. Standpipes priced under the MCF are read weekly (often via AMI) and billed between 1-weekly and 8-weekly depending on the agreement and financial risk of the customer.

A credit is provided to Shire's for water taken for the purposes of firefighting under Standard 314, Section 9.2 Fire Brigade and Emergency Services rights to water.



6.5 Infrastructure inconsistency

There is no consistent physical description of the different standpipe types as the infrastructure installed varies based on the customer's needs and budgets. Examples of types are below:

- Standpipe banks: a row of lockable standpipe meters installed in parallel, liked to overhead filling stations. See figure 1, 2 and 3 in Appendices.
- Privately owned within private property boundaries may be a meter with a tap or something more sophisticated.
- Four fixed standpipes owned by Water Corporation are coin-operated. See figures 8, 9 and 10. Issues associated with coin operated standpipes are:
 - Spare parts are generally difficult to source.
 - The coin mechanism gets jammed and repairs can be delayed by availability of staff and resources.
 - There are a number of costs and problems associated with banking the coins.
 - Theft – breaking in to the mechanism and stealing the coins.
 - The standpipes get damaged or have occasions of people stealing hoses or fittings.
 - Expertise from electrical trades staff is required to calibrate the standpipe timer annually.
 - Customers complain that they receive less water from the smaller hoses (because the controllers are all timer-based on the main high-flow hose and so 1 unit interval supplies less water through the smaller hose diameter).
 - We are unable to differentiate between customer types which we may want to charge different volumetric charges

A recent project was undertaken requiring all standpipe customers to install Backflow Prevention Devices on standpipes. This is mostly complete.

Some LGAs have retrofitted commercial multi-user transaction systems to their LGA-tariff standpipes, and some of the valves are thought to be responsible for water-hammer pipe bursts (given they are being turned on/off frequently).

6.6 Scheme demand and pressure

Use of a fixed standpipe for an unintended purpose can cause pressure and supply issues across a whole scheme. This can impact those customers connected to the scheme who have service priority.

An example of this occurred in December 2015 one of the Water Corporation's dam began emptying faster than it could fill. Investigations revealed a commercial operator had been drawing over large quantities from the LGA standpipe and carting it to be used for road building purposes.

The Water Corporation and the LGA were both unaware of this occurrence. The Corporation subsequently suspended the use of the standpipe service for 3 days to recover dam levels. This resulted in challenges for all parties involved.

Water hammer is also a common occurrence as a result of high flow fixed standpipes being shut off quickly. This can cause a fast build-up of water pressure within the pipeline and over time damage the pipeline, it also impacts customers on the same pipeline resulting in noise complaints.

Water Corporation infrastructure is subject to damage and becoming inoperable during fire and other emergencies. Therefore, Water Corporation does not guarantee water will be available via fixed



standpipes for firefighting purposes and encourages the consideration of other sources as a primary emergency response.

6.7 Technology

Various payment technology solutions utilise a controller which allows pre-paid cards, debit cards or credit cards to be used to access water from standpipes. Controllers can be programmed to integrate various pricing levels to cater for a water charge that differs from the original application for a service.

Water Corporation has investigated the use of these to replace coin operated mechanisms. There are currently issues with communications between our financial institution, billing system and the card reader therefore preventing payment processing. This remains an option for investigation in the future.



7. Solution Ideas

Resolution of the issues identified in this paper requires a joint approach from customers, Water Corporation and affected stakeholders. In recognition of the importance of fixed standpipes to the community broad consultation is planned. Limited solution design has been undertaken to ensure a broad offering of options during this initial consultation phase.

Table 3 describes the desired features of a future state solution to the issues identified. Using these attributes, specific options are identified in this section although evaluation of these options will only be undertaken once stakeholder feedback has been provided.

Table 3: Attributes of the desired ‘future state’ of fixed standpipe management

#	The solution should
1	Meet the current and changing needs of the customer and end consumer.
2	Be easy to implement, understand and be consistently applied.
3	Clearly articulate what fixed standpipes can and can't be used for.
4	Enable differential pricing (charges based on customer type) and multidimensional payment (different payment methods i.e. credit card, BPay, EFTPOS, Swipe card) based on user type.
5	Recognise that locations with no cell phone tower access will not allow automatic meter reading via AMI.
6	Enable Water Corporation to review and monitor the appropriate rating for customers on a regular basis.
7	Be able to capture necessary customer information in order to apply the correct rating.
8	Be compatible with the Water Corporation's billing system.
9	Enable the Corporation to serve all large scale 'non-regulated' customer needs directly, and provide for an equitable and administratively efficient framework where smaller-scale customers take water from an LGA standpipe and the appropriate tariff is applied.
10	Provide Water Corporation with a view of who is drawing water from fixed standpipes (i.e. the end user), regardless of the registered customer.
11	Standardise service point design for future customers and possibly review existing design.
12	Enable remote control of fixed standpipe flow rates by the Water Corporation.
13	Accommodate Firefighting requirements, being that high-flow rates are required for operational reasons and the charge of water for fire use is per legislation / policy
14	Remove coin-operated Standpipes.
15	Be enforceable and approved by the Minister.
16	Ensure that use of standpipes does not compromise capacity and capability to supply the broader customer base, nor cause damage to our infrastructure.



7.1 Possible Pricing and Infrastructure solutions

The list below describes high level solutions to some of the issues identified in this paper. It is not a definitive list and solutions should be considered on an individual basis. Feedback from stakeholders will be used to evaluate these options and develop other solutions not yet defined.

- 7.1.1 Set all regulated fixed standpipe consumption charges to the commercial rate and design a supporting process to enable eligible customers to claim a concessionary rate as appropriate. Examples of concessionary rate applications could be LGA tree watering, emergency supplies for households not connected to scheme and firefighting.
- 7.1.2 All 'community purpose' standpipe services become restricted to a 20mm meter size with flows limited to 20 litres per minute. Standpipes with a meter size greater than 20mm are charged at commercial rates based on rate of flow, as commercial users generally require greater volumes to be accessed quickly to fill large tankers.
- 7.1.3 Oblige all fixed standpipes customers with the ability to on-sell water to install standardised infrastructure which enables differential pricing. This would eliminate the need for flow restriction (as mentioned in item 7.1.2 above) and achieve pricing equity across users.
- 7.1.4 Use automatic metering infrastructure (AMI) to monitor and bill all standpipe consumption (may be restricted to 'drive by' collection rather than remote reading in some locations due to lack of cell tower coverage). This would eliminate issues with coin operated devices and enable monitoring of demand to protect supplies.
- 7.1.5 Develop and provide reference material for people seeking information on standpipes, such as a Fixed Standpipe User and Pricing Policy and Guidelines on how to use standpipes, where they are located and what they should be used for and by whom, how to gain approval to use and potential ramifications of misuse.

7.2 Stakeholder communication

Stakeholders identified as impacted by the management of fixed standpipes are listed below:

Water Corporation stakeholders

- Development Services
- Corporate Business Development
- Customer Billing and Assurance
- Pricing and Evaluation
- Regional Managers, Stakeholder Managers.
- Service Delivery / Field Operations

External Stakeholders

- All fixed standpipe customers
- Local Government Authorities
- Development Commissions
- Customers of LGAs
- Government departments
- WALGA
- Department of Fire and Emergency Services
- Standpipe end-users
- People relying on standpipe services for drought relief (households not connected to scheme water, farmers etc.)



There is a general lack of publically available information about standpipes, how they work, where they are located, the permitted scope of use for a given standpipe, and what pricing applies. Customers seeking information are able to call the Water Corporation's Contact Centre to receive contact details for LGA's.

8. Conclusion

This paper has captured a multitude of issues associated with fixed standpipes and options to address the issues are identified. Feedback provided via consultation with affected stakeholders will enable Water Corporation to design changes to the policies, processes and management of fixed standpipes to deliver an improved customer experience and equitable product to the community.

Prior to any changes being made to the existing process, a business case will assess the impact of the changes utilising the information in this paper and contributions from affected customers and stakeholders. Depending on the nature and impact of the changes, approval may be required by the Minister for Water. Water Corporation will advise all standpipe customers in writing of the proposed changes.

9. How to provide Feedback

Water Corporation is inviting feedback from affected stakeholders on the issues identified, proposed solutions and alternative solutions by **20 October 2017**. Please make written submissions addressing the criteria below and email to tellus@watercorporation.com.au. Feedback should address the following criteria:

- Do the issues identified in this paper impact your business / organisation? If so, how and are you in favour of any of the options?
 - If possible provide specific examples referencing account number and location description of the standpipe and cite the section in which the option or issue/s is explored, (e.g. In reference to the issue discussed in in section 6.2, our standpipe located in X town is impacted because.....).
- What impact would the solutions identified in this paper have on your business / organisation?
- If possible, please describe the effort required to comply with the changes.
- Do you propose any alternative solutions?



10. Appendices



Figure 1: Eight lockable WC meters supplying two standpipes (see Figure 2) that customers access under a Special Agreement



Figure 2: Standpipes that the above meters are feed to



Figure 3: A bank of 6 meters, each with separate locks that can be access by customer under the terms of a Special Agreement.



Figure 4: A row of standpipes in the North West Region



Figure 5: Privately owned standpipe located on a street verge in Laverton WA with the Water Corporation's coin operated standpipe in the background.



Figure 6: A card operated standpipe that dispenses potable water, the 2nd standpipe supplies non-potable water, both standpipes belonging to Kojonup Shire



Figure 7: Instructions detailing how to operate a swipe card standpipe



Figure 8: WC coin operated standpipe located in Ora Banda



Figure 9: Inside a coin operated standpipe controller



Figure 10: Picking up coins that fell out of the control panel when the door was opened



Using a fixed standpipe in regional Western Australia



What is a fixed standpipe?

A fixed standpipe is a metered service which provides access to bulk water supplies directly from a point on a water supply main.

In regional WA, fixed standpipes connected to our service can be privately owned or owned by local government. Some local government owned fixed standpipes are available for use by the community and businesses.

Fixed standpipes provide an essential source of water for people in communities who are remote from reticulated water schemes and may otherwise have limited or no water for household purposes, firefighting or to supplement water for stock. Businesses remote from a reticulated water supply may rely on water carted from fixed standpipes to provide essential input to their business for production and for staff amenity.

Accessing existing fixed standpipes

To access a fixed standpipe, please contact the local shire in the area you require water. They will be able to advise where the publicly accessible standpipes are located.

If you require more than 49 kilolitres per day for any purpose, you must contact Water Corporation to discuss your needs.

It is the user's responsibility to ask the shire for advice on how to safely access the fixed standpipe before operating it as the ongoing maintenance and repair of these is managed by the shire.

Type of fixed standpipes	Description
Local Authority Standpipe	<p>Use: For use by shire only – locked and no public access available.</p> <p>Meter: Can be any size service as long as it is for direct Shire use.</p>
Community Use Standpipe	<p>Use: Available for public use to assist local farmers, households not connected to the water schemes and limited use by shire for their own purposes.</p> <p>Meter: Only available for 20mm and 25mm standpipes that are publicly accessible.</p> <p>Farmlands tariff applies to each kilolitre of water used.</p>
Commercial or Private Standpipe	<p>Use: Available for public use by commercial customers; may include major road building, water carting for large projects, farming.</p> <p>If greater than 49 kilolitres per day is required, contact Water Corporation for alternative options.</p> <p>Meter: Any meter above 25mm</p> <p>Town based charges apply which are regulated by the government.</p>
Fire Standpipe	<p>For fire fighting only - Access by DFES and volunteer fire fighting units. No public access and should be locked or controlled to limit access.</p>

Public access usage costs

The cost per kilolitre (1000 litres) of water from a public fixed standpipe is determined by the size and the flow rate of the meter.

Low flow rate fixed standpipes are charged a discounted rate and are provided for the benefit of households, farmers or the local shire. These fixed standpipes are 20mm or 25mm in size only.

Commercial users are encouraged to use high flow standpipes. High flow standpipes are charged the town based rate and are open for use by the general public. These are above 25mm in size.

Charging town based tariffs for high flow rate fixed standpipes provides consistency and equity across all commercial users in Western Australia. This ensures some businesses are not unfairly accessing subsidised rates.

Charges also vary between shires. Your local shire will be able to provide up-to-date information on the current rates.

Fixed fire standpipes exist for fire fighting and training purposes only. They generally have high flow rates to assist with firefighting and are controlled to limit access. They are not available for general public use.

Relevant fees and charges for fixed standpipes are updated annually and can be accessed on the Water Corporation website.

Need a new fixed standpipe?

If public standpipes are not available, you can apply for a permanent or temporary fixed standpipe online through BuilderNet on the Water Corporation website.

Please note fixed standpipes are a last resort to be used when all other alternative water sources are not available or do not meet the water quality requirements.

Temporary fixed standpipes can only be provided where there is capacity in the scheme to support the additional demand. Please note, all temporary services, including fixed standpipes, are charged a minimum 6 month infrastructure charge even if the service is required for a shorter duration.

How to apply for a new fixed standpipe

All applicants requiring access to water from a fixed standpipe for dust suppression must demonstrate that all alternative water sources have been thoroughly investigated prior to requesting a fixed standpipe water service from the water supply scheme.

The alternatives could include:

- water courses
- bores
- dams
- drilling of a bore – apply to the Department of Water and Environmental Regulation and allow 3 months for your application to be assessed.

Water Corporation will need you to provide evidence of sourcing alternative water sources prior to approving a fixed standpipe being used for dust suppression.

How to apply for a temporary fixed standpipe service

Once you have accessed the Water Corporation website, select BuilderNet under Quicklinks on the homepage. Request a temporary water service by selecting 'Lodge a water service application' and completing the form.

You will also need to complete and attach the Temporary Service Form - 'Water supply application' prior to submission.

If you need assistance to complete the application form, please call our BuilderNet Help Line on **1800 016 015** or use the online chat service. Both services are available during business hours.

How to apply for a permanent service

Once you have logged into BuilderNet, you can request the type of service you require by selecting 'Lodge a water service application' and completing the form.

Permanent fixed standpipe fees will be discussed as part of the application process and will depend on the infrastructure chosen and flow rate required.

The following fees apply for a fixed standpipe service:

- an administrative fee
- infrastructure contributions
- by-law charges for each kilolitre of water used
- connection and disconnection fees
- loss or damage to the water meter or water service (if applicable)
- annual service charge for non-local government fixed standpipes.



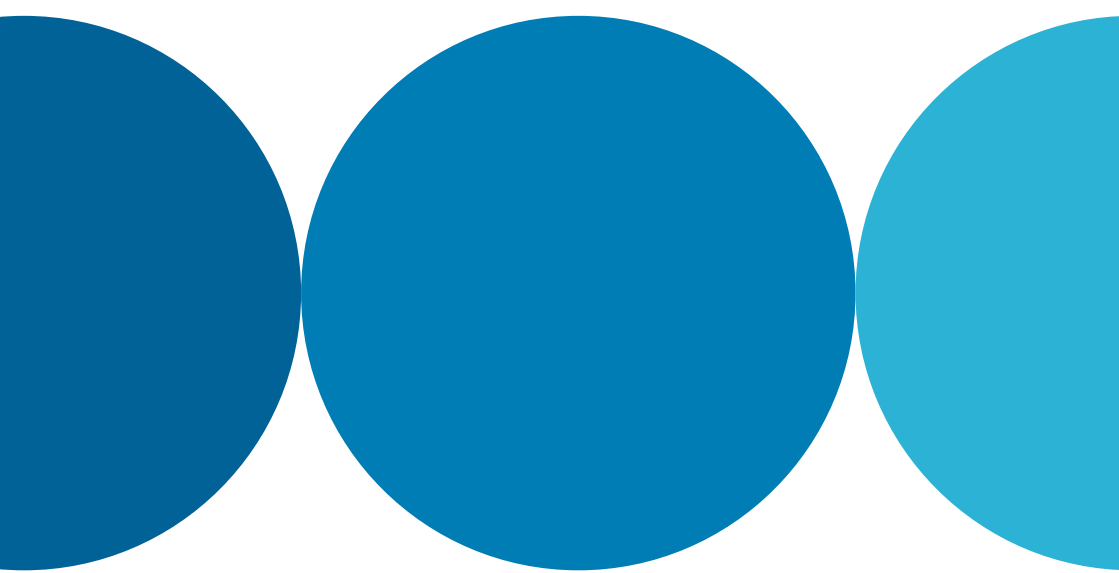
Drought conditions

A 'Water Deficiency Declaration' is a government response to safeguard the use of this precious resource during very dry periods.

When a state government declared drought zone exists, all large shire-owned fixed standpipes will be made available at concessional rates to the community for drought relief in accordance with the terms of the declaration conditions. If conditions for commercial use relief are not specified then standard rates will apply.

User responsibilities

- Public standpipes that develop a fault or are damaged must be reported to the shire.
- You must ask the shire for advice on how to safely access the fixed standpipe before operating it.
- From time to time, Water Corporation may declare a public fixed standpipe is not to be used for operational reasons. You must comply with this directive to ensure protection of the drinking water supply.
- Do not access water from a fire fighting standpipe as these are for use by DFES or volunteer country fire services only.
- It is the responsibility of the standpipe owner to ensure suitable high rated backflow prevention is installed. These devices require annual testing. Your licensed plumbing contractor certified in backflow prevention will be able to assist you in meeting these requirements.





Other information

For further information on
fixed standpipes, please visit the
Water Corporation website at
watercorporation.com.au or
phone our BuilderNet Help Line on
1800 016 015 for assistance in
completing an application.



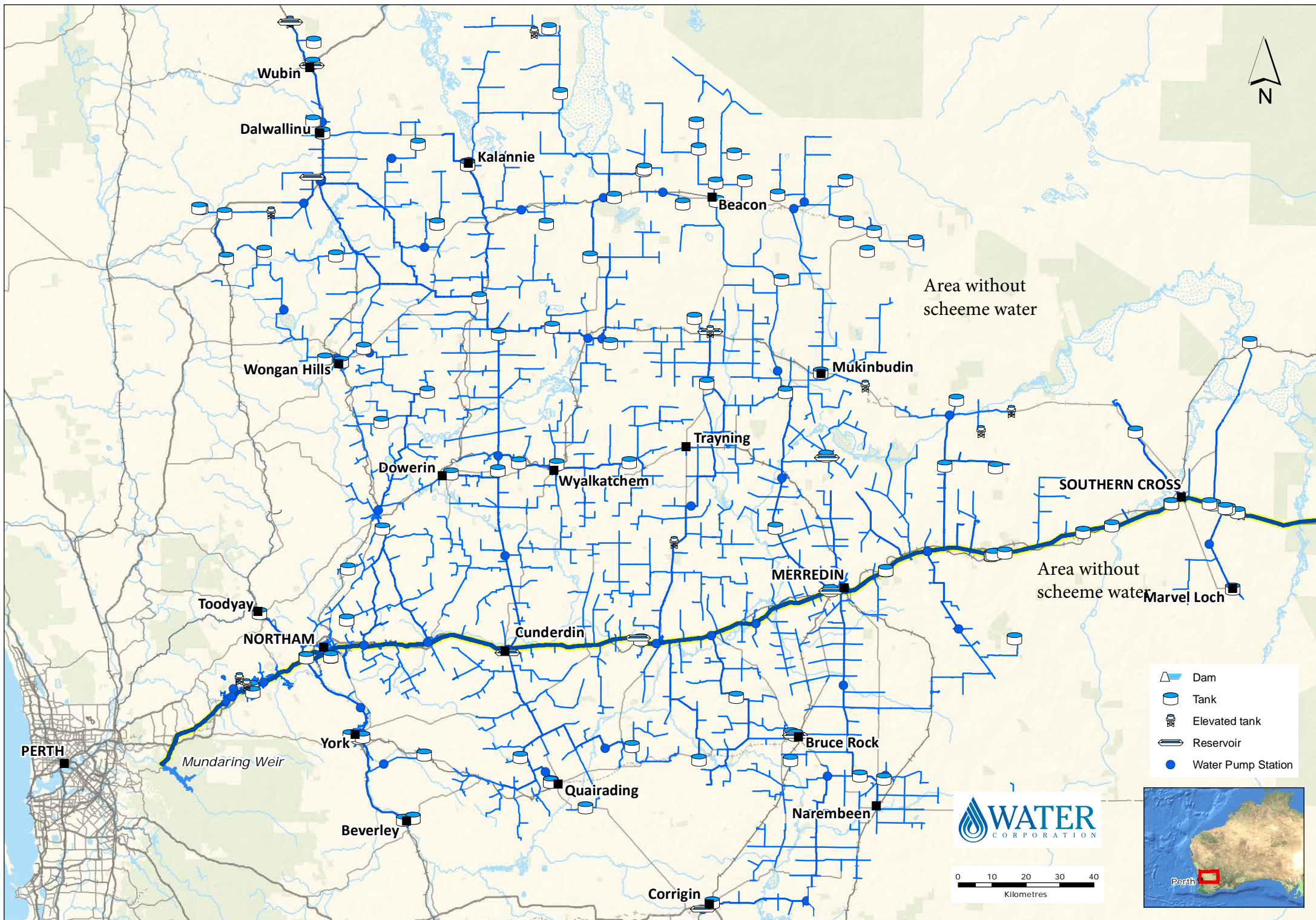
13 13 85 Account Enquiries (8am - 5pm weekdays)
13 13 75 Faults, Emergencies and Security (24 hours)
13 36 77 National Relay Service

This information is available in alternative formats on request.


watercorporation.com.au/contact

ISBN 1 74043 967 8

September 2018



9.1.5 SIGNIFICANT ACCOUNTING POLICIES

Responsible Officer:	Jamie Criddle, CEO	
Author:	Jamie Criddle, CEO	
File Reference:		
Disclosure of Interest:	Nil	
Attachments:	Attachment	
Signature:	Officer	CEO
		

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

Auditors, Butler Settineri recently conducted its interim audit in May with a couple of issues raised in relation to the treatment of Assets.

Recent changes to regulation 17A (4) & (5) of the Local Government (Financial Management) Regulations 1996 allows Councils to determine the period of revaluation.

(4) A local government must revalue an asset of the local government —

(a) whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and

(b) in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.

(5) An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000.

Comment

A policy has been formulated to accommodate 17A (4) (b) that reflects what is considered the best policy for the Shire of Westonia incorporating Council's Significant Accounting Policies.

For the current financial year end AASB 9 Financial Instruments comes into effect but has limited implications for the Shire. Local Government (Financial Management) Regulation 17A (5) require the Shire to exclude from fixed assets those acquired for less than \$5,000. Local Government (Financial Management) Regulation 17A(4)(a)(b) requires the Shire to revalue assets only when the carrying value is materially different from its fair value however revaluing them at least every three years but not more than five years after the date last valued.

Statutory Environment

There is a significant amount of legislation relevant to the audit process and scope that it is not practical to list all in detail in this report. However the main legal requirements are contained in:

- Part 6 of the Local Government Act, 1995
- Local Government (Financial Management) Regulations, 1996
- Local Government (Audit) Regulations, 1996
- Australian Accounting Standards

Policy Implications

Compliance with the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.



Strategic Implications

Nil



Financial Implications

All liabilities settled have been in accordance with the Annual Budget provisions.



Voting Requirements



Simple Majority



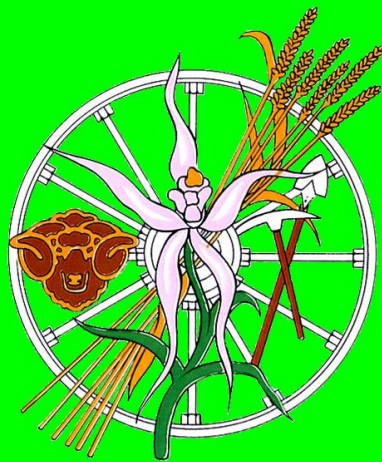
Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopts New Financial Policy 6.9 Significant Accounting Policies as presented in in accordance with section 17(A) 4, (5) of the Local Government (Financial Management) Regulations 1996.

Attachment 9.1.5

Shire of Westonia



SIGNIFICANT ACCOUNTING POLICIES

POLICY NO	6.9
POLICY SUBJECT	SIGNIFICANT ACCOUNTING POLICIES
ADOPTION DATE	JUNE 2019
LAST REVIEW	

6.9 Significant Accounting Policies

The purpose of this Policy is to provide the basis for Council's accounting concepts and annual reporting and budget preparation guidelines and to maintain accounting reporting procedures that complies with statutory requirements and demonstrates the Shire's financial position.

AAS means the Australian Accounting Standards made and amended from time to time by the Australian Accounting Standards Board.

Australian Accounting Standards Board means the body corporate of that name continued by the *Australian Securities and Investments Commission Act 2001* (Commonwealth).

Council means the council of the Shire of Westonia.

Municipal Fund means all money and the value of all assets received or receivable by a local government are to be held and brought to account in its municipal fund unless required by the *Local Government Act 1995* or any other written law to be held in the trust fund.

Trust Fund means a local government is to hold in the trust fund all money or the value of assets that are required by the *Local Government Act 1995* or any other written law to be credited to that fund, and held by the local government in trust.

This Policy is to be used for both the preparation of the budget and the financial reports, therefore the words budget or financial report outlined above within the Policy, will be used dependent upon the document that is being produced.

POLICY STATEMENTS:

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 (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards.

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Grants, donations and other contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 13.

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

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

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28

Classification and subsequent measurement

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

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

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

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

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

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

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

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.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 33(h).

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 14.

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as 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.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 16 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

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

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

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

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

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. 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 property, plant and equipment to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**Land under control**

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

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

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.

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful Life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
Formation	not depreciated
Pavement	50 years
Seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
Formation	not depreciated
Pavement	50 years
Footpaths – slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation (Continued)

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.

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the Shire. They are carried at fair value. Changes in the fair values are presented in profit or loss as a part of other revenue.

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, terminal yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

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.

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

Employee benefits**Short-term employee benefits**

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

Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other long-term employee benefits

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

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

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.

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 of 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 on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

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 arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. 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.

Joint 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.

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.

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets


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

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

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

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

9.1.6 DRAFT BUDGET 2019/2020

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:			
Disclosure of Interest:	Nil		
Attachments:	Attachment		
Signature:	Officer	CEO	

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

A copy of the Draft 2019/2020 Annual Budget will be provided to Councillors prior to the meeting for review prior to considering the budget for adoption at the July ordinary meeting or a special meeting in July 2019.

Final end of year figures are difficult to ascertain at this date, but Council will have an estimate to go by for Budget purposes and a clearer indication will occur closer to June 30.

Comment

Council will be required to review the Draft Budget and offer recommendations prior to its finalisation.

Statutory Environment

Local Government Act 1995, Section 6.2 – Local Government to prepare an annual budget.

Policy Implications

Council does not have a policy in relation to this item.

Strategic Implications

Nil

Financial Implications

Budget of financial income and expenditure for 2017/2018 financial year.

Voting Requirements

☒

Simple Majority

☐

Absolute Majority

OFFICER RECOMMENDATIONS

That Council review the Draft 2019/2020 Annual Budget prior to considering the budget for adoption in July.

9.2 COMMUNITY AND REGULATORY SERVICE
NIL

9.3 WORKS AND SERVICE

NIL

9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

NIL

10 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

12 DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on 18th July 2019 commencing at 3.30pm

13 MEETING CLOSURE

There being no further business the President, Cr Day declared the meeting closed at pm