



MINUTES

Special Council Meeting

13th April 2022

Notice of Meeting

A Special Council Meeting for the Shire of Yalgoo was held on Tuesday the 13th April 2022 in the Council Chambers, 37 Gibbons Street, Yalgoo at 4:00pm.



Ian Holland

CHIEF EXECUTIVE OFFICER

11th April 2022

Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

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1 DECLARATION OF OPENING

The Shire President welcomed those in attendance and declared the meeting open at 4:05pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

In accordance with section 14 of the Local Government (Administration) Regulations 1996 "Meetings held by electronic means in public health emergency or state of emergency (Act s. 5.25(1)(ba))", the President to declare that this Meeting may take place via instantaneous communication. All Councillors and staff are to be available either via telephone (teleconference) or in person.

Shire President Cr Greg Payne – Electronic Attendance

Shire Deputy President Cr Gail Trenfield – Electronic Attendance

Cr Stan Willock

Cr Tamisha Hodder

Cr Raul Valenzuela

CEO Ian Holland – Electronic Attendance

DCEO Tom Gorman

APOLOGIES

Cr Simpson

LEAVE OF ABSENCE

NIL

3 DISCLOSURE OF INTERESTS

Councillors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.

4 PUBLIC QUESTION TIME

NIL

RESPONSES TO QUESTIONS TAKEN ON NOTICE

NIL

QUESTIONS TAKEN WITHOUT NOTICE

NIL

5 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

NIL

6 NOTICE OF MATTERS TO BE DISCUSSED BEHIND CLOSED DOORS

NIL

7 APPLICATIONS FOR LEAVE OF ABSENCE

NIL

8 BUSINESS AS NOTIFIED

Purpose of Meeting – To consider the 2019/20 Annual Report and an alteration of LRCI spending

8.1 Adoption of 2019/2020 Annual Financial Report

Applicant:	Shire of Yalgoo
Date:	11/4/2022
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Shire of Yalgoo 2019/20 Annual Financial Report (audited) Audit Report and Management Letter 2019/20

SUMMARY

To present to Council the Audited Annual Financial Report 2019/2020.

COMMENT

The Local Government Act requires that Council accept the annual report for the financial year no later than 31 December of the year ending or no later than two months after the auditors report becomes available if it is not received prior to the 31st December.

The Auditors report was received on the 3rd March 2022. The recommendation provides a suitable timeframe for conducting an Annual Meeting of Electors within 56 days after the acceptance of the annual report.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council:

1. Accepts the 2019/20 Shire of Yalgoo Annual Report pursuant to section 5.54 of the Local Government Act 1995;

2. Authorise the Chief Executive Officer to give local public notice of the availability of the annual report from 14th April 2022 in accordance with section 5.55 of the Local Government Act 1995; and
3. Conduct the Annual Electors Meeting on Friday 29th April 2022 at 9:45am at Core Stadium Yalgoo, by giving at least 14 days local public notice prior to the meeting.

Council Resolution C2022-04-01

Moved Cr Trenfield

Seconded Cr Willock

That Council:

1. Accepts the 2019/20 Shire of Yalgoo Annual Report pursuant to section 5.54 of the Local Government Act 1995;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the annual report from 14th April 2022 in accordance with section 5.55 of the Local Government Act 1995; and
3. Conduct the Annual Electors Meeting on Friday 29th April 2022 at 9:45am at Core Stadium Yalgoo, by giving at least 14 days local public notice prior to the meeting.

CARRIED 5/0

8.2 Local Roads and Community Infrastructure Alteration

Applicant:	Shire of Yalgoo
Date:	11/4/2022
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	Work Schedule – Project Nomination

SUMMARY

That Council consider the reallocation of \$285,431 of Local Roads and Community Infrastructure stimulus funds and pipe yard rental income from an unsuccessful SHERP grant.

COMMENT

After advertising a tender for the Yalgoo Hall refurbishments no tender responses were received. Builders were approached for rate schedules as stimulus funds require spending prior to the 30th June 2022 but Covid cases and a busy building industry have resulted in slow response times and it is unlikely that any of these funds will be spent within the 2 month window.

While there are many projects that would be beneficial to town LRCI phase 2 requires completion by June. With this in mind two beneficial, cost effective and timely projects are suggested.

A reallocate of phase three funds and own capital funds will be considered in the 2022/23 budget to match lotterywest grant moneys. Administration will look to engage an architect or building firm to commence design work and then seek asbestos removers independently.

With 2-3 years of significant wet weather potholes and surface damage on sealed Shire roads is becoming more prevalent. It is suggested that pavement repairs and rehabilitation such as crack and hole sealing be carried out on the Northern sections of Yalgoo-Ninghan Road, Morawa-Yalgoo Road and select town streets. Timely patching will provide for decreased spending in a few year's time and will help to prepare these roads for reseals out of own funds in the next few years.

The second suggested project is a continuation of the fiber internet connection to the Administration Office from 2020. A point to point wireless internet system is proposed to connect the Administration Office, Caravan Park, Art Centre and Hall so that all local Shire services and phones operate through a single internet connection and wireless internet can be used publicly at the Caravan Park and Community Facilities.

\$30,000 for the rental of the pipe storage yard was suggested for the purchase of land if the Shire was successful for a SHERP community housing grant. The Shire was unfortunately unsuccessful with its application.

Administration proposes that \$10,000 of these surplus funds be allocated to administration building maintenance as the primary air conditioner has failed.

Multiple companies have been requested to repair the system but they have all been unsuccessful sourcing parts. It is doubtful this action would be supported by the LRCI team as there is limited community benefit and only workforce benefit.

It is also suggested that the other \$20,000 be allocated to the strategic planning and case study account. Administration would like to apply for future funding to develop the Yalgoo Railway Complex through grants such as the Building Better Regions Fund. These grants require projects that are shovel ready and legislated business cases may be required.

The budget review identified a surplus of \$76,706.

A further report on this proposal will be presented to Council and spending from this account is already earmarked for Asset Management Plans, a Corporate Business Plan and Long Term Financial Plan, that will likely require contractor engagement.

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY/FINANCIAL IMPLCATIONS

NIL

VOTING REQUIREMENT

Absolute Majority

OFFICERS RECOMMENDATION

That Council authorize the Chief Executive Officer to amend the Local Road and Community Infrastructure Nomination and adopt the following changes to the 2021/22 Budget:

Reallocate the following funds and authorize for expenditure:

\$200,000 from the Yalgoo Hall Refurbishment account to a new capital project - pavement repair Yalgoo-Ningham Road and Morawa-Yalgoo Roads

\$85,431 from the Yalgoo Hall Refurbishment account to a new capital project – point to point wireless internet, Yalgoo Community Facilities

\$10,000 from the Budget Review Surplus to Administration Building Maintenance

\$20,000 from the Budget Review Surplus to Planning Business Cases

Council Resolution C2022-04-02

Moved Cr Trenfield Seconded Cr Hodder

That Council authorize the Chief Executive Officer to amend the Local Road and Community Infrastructure Nomination and adopt the following changes to the 2021/22 Budget:

Reallocate the following funds and authorize for expenditure:

\$200,000 from the Yalgoo Hall Refurbishment account to a new capital project - pavement repair Yalgoo-Ningham Road and Morawa-Yalgoo Roads

\$85,431 from the Yalgoo Hall Refurbishment account to a new capital project – point to point wireless internet, Yalgoo Community Facilities

\$10,000 from the Budget Review Surplus to Administration Building Maintenance

\$20,000 from the Budget Review Surplus to Planning Business Cases

CARRIED 5/0

9 NEXT MEETING

The next Ordinary Meeting of Council is due to be held in the Council Chambers, Gibbons Street Yalgoo on Friday 29th of April 2022 commencing at 10.00am.

A motion is proposed to change the location to Core Stadium due to social distancing requirements for the Annual Electors Meeting.

OFFICERS RECOMMENDATION

That the Ordinary 29th April 2022 Council Meeting be moved to Core Stadium Yalgoo.

Council Resolution C2022-04-03

Moved Cr Trenfield Seconded Cr Willock

That the Ordinary 29th April 2022 Council Meeting be moved to Core Stadium Yalgoo.

CARRIED 5/0

10 MEETING CLOSURE

There being no further business the Shire President declared the meeting closed at 4.22pm.



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Yalgoo

Report on the Audit of the Financial Report 2020

Disclaimer of Opinion

I was engaged to audit the annual financial report of the Shire of Yalgoo (the Shire) which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

I do not express an opinion on the accompanying financial report of the Shire. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

Basis for Disclaimer of Opinion

I have been unable to obtain sufficient appropriate audit evidence on the books and records of the Shire. This lack of evidence arises from numerous significant deficiencies in the internal controls implemented by the Shire and in some cases the necessary records not being maintained.

As a result of this matter, I was unable to determine whether any adjustments might have been found necessary in respect of the elements making up the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and related notes and disclosures thereto, and the Statement by the Chief Executive Officer.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to conduct an audit of the Shire's financial report in accordance with Australian Auditing Standards and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial report.

I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code.

Report on Other Legal and Regulatory Requirements

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

- (i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
- a. Changes made to the supplier, employee, debtors and fixed assets masterfiles were not independently reviewed and authorised. This increased the risk of unauthorised changes to key information, although our audit sampling did not identify any.
 - b. For 13 out of 26 purchases sampled there was no purchase order raised. Additionally, 11 out of 13 of the purchase orders sampled were dated after the dates of the corresponding supplier invoices. Further, for 22 out of 26 payments sampled the creditor batch listing were not consistently signed as evidence of independent review and 21 out of 26 physical bank authorisation forms were not consistently signed by two authorities prior to payment. Additionally, for 7 out of 26 purchases sampled there was insufficient documentation to confirm if sufficient quotes had been obtained. These practices increase the risk of fraud or favoritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
 - c. All daily banking reconciliations sampled (being 21 instances) were either not completed or not signed by the preparer or reviewer. This increases the risk of errors and omissions relating to cash remaining undetected.
 - d. From our review of the financial policy manual there were numerous instances identified where policies were out of date, required further work or did not reflect current practices. Without approved policies and procedures, this may lead to errors, fraud or non-compliance.
 - e. Management has not updated the asset management plan and long-term financial plan since 2013. As a result the Asset Renewal Funding Ratio for all years presented in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996 is not able to be supported by verifiable information or reasonable assumptions.
 - f. Our payroll testing identified that office employee timesheets are not independently reviewed and signed off. This could result in errors in the payroll or incorrect amounts being paid.
 - g. Our sampling identified that for 8 out of 12 months of the year, there were not receipts or invoices to support expenditure incurred on the purchasing cards. This could result in unauthorised expenditure by the Shire.
 - h. Reconciliations for Trust accounts, investments, fixed assets, sundry debtors, sundry creditors, rates debtors and rates valuations were not maintained by the Shire for the full year. With key balance sheet accounts not being reconciled to the general ledger on a regular basis there is an increased risk that errors or imbalances will not be detected on a timely basis, which in turn could lead to misstatements in the Shire's financial reporting.

- i. Accounting journal entries were processed with no evidence of independent review and approval by a senior staff member for 90% of the journals sampled. Additionally, adequate supporting documentation or commentary was not retained to support journal entries in 80% of the journals sampled. Accounting journals can represent significant adjustments to previously approved accounting transactions and, should therefore be independently reviewed and approved with evidence of this review being retained.
- (ii) As a result of the matters described in the Basis for Disclaimer of Opinion section of my report, I am not able to report that:
 - a. All required information and explanations were obtained by me.
 - b. All audit procedures were satisfactorily completed.
 - c. The Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Yalgoo for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.

Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
3 March 2022

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

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COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:

37 Gibbons Street
Yalgoo WA 6635



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

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

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

Signed on the 1st day of March 2021



Chief Executive Officer

Ian Holland

Name of Chief Executive Officer



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

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	20(a)	2,005,268	2,033,525	1,679,903
Operating grants, subsidies and contributions	2(a)	3,054,217	1,546,488	3,120,162
Fees and charges	2(a)	218,659	167,982	169,908
Interest earnings	2(a)	40,539	48,100	61,357
Other revenue	2(a)	1,185,074	38,300	177,005
		6,503,757	3,834,395	5,208,335
Expenses				
Employee costs		(1,929,645)	(1,892,220)	(1,589,860)
Materials and contracts		(2,781,850)	(2,000,076)	(1,821,679)
Utility charges		(43,176)	(111,500)	(60,093)
Depreciation on non-current assets	9(b)	(1,333,936)	(1,144,856)	(1,254,130)
Interest expenses	2(b)	(19,958)	(20,187)	(24,206)
Insurance expenses		(216,303)	(153,004)	(168,095)
Other expenditure		(145,308)	(667,108)	(184,702)
		(6,470,176)	(5,988,951)	(5,102,765)
		33,581	(2,154,556)	105,570
Non-operating grants, subsidies and contributions	2(a)	659,346	655,992	1,230,625
Profit on asset disposals	9(a)	17,992	41,600	13,708
(Loss) on asset disposals	9(a)	(28,397)	(68,700)	(58,111)
Fair value adjustments to financial assets at fair value through profit or loss		288	0	17,517
		649,229	628,892	1,203,739
Net result for the period		682,810	(1,525,664)	1,309,309
Total comprehensive income for the period		682,810	(1,525,664)	1,309,309

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

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

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
General purpose funding	2(a)	4,424,118	3,253,194	4,306,931
Law, order, public safety		39,366	19,700	28,722
Health		19,951	12,280	11,570
Education and welfare		0	0	3,613
Housing		23,780	12,000	22,075
Community amenities		14,115	12,000	11,835
Recreation and culture		5,362	17,350	25,198
Transport		1,426,937	208,589	224,242
Economic services		492,953	254,410	460,675
Other property and services		57,175	44,872	113,474
		6,503,757	3,834,395	5,208,335
Expenses				
Governance	2(b)	(338,903)	(550,302)	(385,327)
General purpose funding		(191,359)	(191,796)	(568)
Law, order, public safety		(161,025)	(186,942)	(155,080)
Health		(113,648)	(102,241)	(108,363)
Education and welfare		(6,048)	(22,800)	(7,226)
Housing		(277,474)	(284,021)	(250,118)
Community amenities		(219,037)	(248,847)	(193,269)
Recreation and culture		(877,706)	(719,046)	(752,940)
Transport		(3,326,795)	(2,531,921)	(2,454,431)
Economic services		(918,318)	(1,112,054)	(678,016)
Other property and services		(19,905)	(18,794)	(93,221)
		(6,450,218)	(5,968,764)	(5,078,559)
Finance Costs				
Housing	2(b)	(17,343)	(17,405)	(21,168)
Community amenities		(2,615)	(2,782)	(3,038)
		(19,958)	(20,187)	(24,206)
		33,581	(2,154,556)	105,570
Non-operating grants, subsidies and contributions	2(a)	659,346	655,992	1,230,625
Profit on disposal of assets	9(a)	17,992	41,600	13,708
(Loss) on disposal of assets	9(a)	(28,397)	(68,700)	(58,111)
Fair value adjustments to financial assets at fair value through profit or loss		288	0	17,517
		649,229	628,892	1,203,739
Net result for the period		682,810	(1,525,664)	1,309,309
Total comprehensive income for the period		682,810	(1,525,664)	1,309,309

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



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

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,217,062	4,347,812
Trade and other receivables	6	1,978,883	346,483
TOTAL CURRENT ASSETS		5,195,945	4,694,295
NON-CURRENT ASSETS			
Other financial assets	5	17,805	17,517
Property, plant and equipment	7	11,128,236	11,315,541
Infrastructure	8	74,401,546	74,252,228
TOTAL NON-CURRENT ASSETS		85,547,587	85,585,286
TOTAL ASSETS		90,743,532	90,279,581
CURRENT LIABILITIES			
Trade and other payables	11	542,563	481,969
Contract liabilities	12	98,857	0
Borrowings	13(a)	100,652	95,357
Employee related provisions	14	192,052	195,993
TOTAL CURRENT LIABILITIES		934,124	773,319
NON-CURRENT LIABILITIES			
Borrowings	13(a)	234,330	360,881
Employee related provisions	14	56,253	41,171
TOTAL NON-CURRENT LIABILITIES		290,583	402,052
TOTAL LIABILITIES		1,224,707	1,175,371
NET ASSETS		89,518,825	89,104,210
EQUITY			
Retained surplus		32,669,747	32,149,684
Reserves - cash backed	4	1,636,047	1,741,495
Revaluation surplus	10	55,213,031	55,213,031
TOTAL EQUITY		89,518,825	89,104,210

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

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

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		30,893,826	1,688,044	55,213,031	87,794,901
Comprehensive income					
Net result for the period		1,309,309	0	0	1,309,309
Total comprehensive income		1,309,309	0	0	1,309,309
Transfers from reserves	4	314,564	(314,564)	0	0
Transfers to reserves	4	(368,015)	368,015	0	0
Balance as at 30 June 2019		32,149,684	1,741,495	55,213,031	89,104,210
Change in accounting policy	24(d)	(268,195)	0	0	(268,195)
Restated total equity at 1 July 2019		31,881,489	1,741,495	55,213,031	88,836,015
Comprehensive income					
Net result for the period		682,810	0	0	682,810
Total comprehensive income		682,810	0	0	682,810
Transfers from reserves	4	128,720	(128,720)	0	0
Transfers to reserves	4	(23,272)	23,272	0	0
Balance as at 30 June 2020		32,669,747	1,636,047	55,213,031	89,518,825

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

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

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,944,411	2,033,525	1,912,720
Operating grants, subsidies and contributions		1,440,918	1,753,756	3,135,773
Fees and charges		218,659	167,983	169,908
Interest received		40,539	48,100	61,357
Goods and services tax received		(120,333)	50,000	32,494
Other revenue		1,185,074	38,301	177,005
		4,709,268	4,091,665	5,489,257
Payments				
Employee costs		(1,880,941)	(1,892,220)	(1,526,417)
Materials and contracts		(2,766,068)	(1,852,957)	(1,651,987)
Utility charges		(43,176)	(111,500)	(60,093)
Interest expenses		(19,958)	(20,187)	(29,671)
Insurance paid		(216,303)	(153,004)	(168,095)
Goods and services tax paid		0	(250,000)	0
Other expenditure		(145,308)	(667,111)	(374,643)
		(5,071,754)	(4,946,979)	(3,810,906)
Net cash provided by (used in) operating activities	15	(362,486)	(855,314)	1,678,351
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(a)	(717,735)	(1,284,105)	(333,337)
Payments for construction of infrastructure	8(a)	(742,652)	(855,949)	(1,667,303)
Non-operating grants, subsidies and contributions	2(a)	659,346	655,992	1,230,625
Proceeds from sale of property, plant & equipment	9(a)	154,033	169,000	186,364
Net cash provided by (used in) investment activities		(647,008)	(1,315,062)	(583,651)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(121,256)	(96,127)	(91,084)
Net cash provided by (used in) financing activities		(121,256)	(96,127)	(91,084)
Net increase (decrease) in cash held		(1,130,750)	(2,266,503)	1,003,616
Cash at beginning of year		4,347,812	4,205,791	3,344,196
Cash and cash equivalents at the end of the year	15	3,217,062	1,939,288	4,347,812

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

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

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	21 (b)	2,265,680	2,577,246	1,833,393
		2,265,680	2,577,246	1,833,393
Revenue from operating activities (excluding rates)				
Governance		355	0	0
General purpose funding		2,390,717	1,219,669	2,436,979
Law, order, public safety		39,366	19,700	37,325
Health		20,894	12,280	11,570
Education and welfare		0	0	3,613
Housing		23,780	12,000	22,075
Community amenities		14,115	12,000	11,835
Recreation and culture		6,725	96,049	25,198
Transport		1,436,447	785,882	229,347
Economic services		492,953	254,410	460,675
Other property and services		63,284	44,872	130,991
		4,488,636	2,456,862	3,369,608
Expenditure from operating activities				
Governance		(338,903)	(550,302)	(388,787)
General purpose funding		(191,359)	(191,796)	(568)
Law, order, public safety		(161,025)	(186,942)	(156,964)
Health		(113,648)	(102,241)	(108,523)
Education and welfare		(6,048)	(22,800)	(11,114)
Housing		(294,817)	(301,426)	(271,286)
Community amenities		(221,652)	(251,629)	(197,492)
Recreation and culture		(877,706)	(719,046)	(764,235)
Transport		(3,355,192)	(2,531,921)	(2,466,711)
Economic services		(918,318)	(1,112,054)	(689,911)
Other property and services		(19,905)	(18,794)	(105,285)
		(6,498,573)	(5,988,952)	(5,160,876)
Non-cash amounts excluded from operating activities	21(a)	1,303,569	1,144,856	1,349,984
Amount attributable to operating activities		1,559,312	190,012	1,392,109
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	659,346	0	1,230,625
Proceeds from disposal of assets	9(a)	154,033	169,000	186,364
Purchase of property, plant and equipment	7(a)	(717,735)	(1,284,105)	(333,337)
Purchase and construction of infrastructure	8(a)	(742,652)	(855,949)	(1,667,303)
Amount attributable to investing activities		(647,008)	(1,971,054)	(583,651)
FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(121,256)	(96,127)	(91,084)
Transfers to reserves (restricted assets)	4	(23,272)	(156,356)	(368,015)
Transfers from reserves (restricted assets)	4	128,720	0	314,564
Amount attributable to financing activities		(15,808)	(252,483)	(144,535)
Surplus/(deficit) before imposition of general rates		896,496	(2,033,525)	663,923
Total amount raised from general rates	20(a)	2,033,401	2,033,525	1,869,952
Surplus/(deficit) after imposition of general rates	21(b)	2,929,897	0	2,533,875

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

SHIRE OF YALGOO
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FOR THE YEAR ENDED 30 JUNE 2020

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1. BASIS OF PREPARATION

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

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

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

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

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

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

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 26 to these financial statements.

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

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims and flood damage claims for road asset repair works	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

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

2. REVENUE AND EXPENSES

(a) Grant revenue

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	2,378,181	1,171,369	2,425,005
Law, order, public safety	34,946	15,000	24,486
Health	0	11,530	10,561
Education and welfare	0	0	3,613
Housing	0	0	8,750
Transport	316,340	208,589	224,242
Economic services	324,750	135,000	332,000
Other property and services	0	5,000	91,505
	3,054,217	1,546,488	3,120,162
Non-operating grants, subsidies and contributions			
Recreation and culture	78,700	0	425,072
Transport	580,646	0	805,553
	659,346	0	1,230,625
Total grants, subsidies and contributions	3,713,563	1,546,488	4,350,787
Fees and charges			
General purpose funding	130	200	(75)
Law, order, public safety	165	700	236
Health	1,127	750	1,009
Housing	23,780	12,000	13,325
Community amenities	14,115	12,000	11,835
Recreation and culture	5,362	17,350	1,557
Economic services	168,203	119,410	128,675
Other property and services	5,777	5,572	13,346
	218,659	167,982	169,908

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

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

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

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers
for recognisable non-financial assets

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

Non-operating grants, subsidies and contributions	659,346	655,992	1,230,625
	659,346	655,992	1,230,625

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

Contracts with customers included as a contract liability at the start of the
period

Other revenue from performance obligations satisfied during the year	268,195	0	0
	391,151	655,992	1,230,625
	659,346	655,992	1,230,625

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

Trade and other receivables from contracts with customers	599,996	0	271,624
Contract liabilities from contracts with customers	(98,857)	0	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

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

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

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

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

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

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

General rates
Statutory permits and licences

Other revenue

Reimbursements and recoveries
Other

Interest earnings

Interest on reserve funds
Rates instalment and penalty interest (refer Note 20(e))
Other interest earnings

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	2,005,268	2,033,525	1,679,903
Statutory permits and licences	1,664	850	1,941
	2,006,932	2,034,375	1,681,844
Reimbursements and recoveries	1,163,363	0	11,868
Other	21,711	38,300	165,137
	1,185,074	38,300	177,005
Interest on reserve funds	28,158	35,000	44,954
Rates instalment and penalty interest (refer Note 20(e))	10,024	10,100	12,014
Other interest earnings	2,357	3,000	4,389
	40,539	48,100	61,357

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

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

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

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Borrowings

Other expenditure

Sundry expenses

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	37,000	49,000	37,000
	37,000	49,000	37,000
	19,958	20,187	24,206
13(b)	19,958	20,187	24,206
	145,308	667,108	184,702
	145,308	667,108	184,702

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

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		3,217,062	4,347,812
Total cash and cash equivalents		3,217,062	4,347,812

Restrictions

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

- Cash and cash equivalents		1,873,215	2,153,819
		1,873,215	2,153,819

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

Reserves - cash backed	4	1,636,047	1,741,495
Contract liabilities from contracts with customers	12	98,857	0
Bonds and deposits	11	14,786	18,339
Unspent grants, subsidies and contributions		0	270,460
Unspent loans	13(c)	123,525	123,525
Total restricted assets		1,873,215	2,153,819

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

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

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

4. RESERVES - CASH BACKED

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
(a) Reserves cash backed - Leave Reserve	48,620	650	0	49,270	48,620	977	0	49,597	47,371	1,249	0	48,620
(b) Reserves cash backed - Plant	60,168	804	0	60,972	60,168	1,209	0	61,377	58,623	1,545	0	60,168
(c) Reserves cash backed - Building	160,114	2,140	0	162,254	160,114	3,218	0	163,332	350,864	9,250	(200,000)	160,114
(d) Reserves cash backed - Yalgoo-Ninghan Road	525,216	7,017	0	532,233	525,216	126,913	0	652,129	329,249	310,531	(114,564)	525,216
(e) Reserves cash backed - Sports Complex	94,526	1,263	0	95,789	94,526	1,900	0	96,426	92,098	2,428	0	94,526
(f) Reserves cash backed - Housing Maintenance	121,621	1,626	0	123,247	121,621	2,444	0	124,065	118,497	3,124	0	121,621
(g) Reserves cash backed - General Road	127,509	1,704	(128,720)	493	127,509	2,563	0	130,072	124,234	3,275	0	127,509
(h) Reserves cash backed - Community Amenities Maintenance	268,005	3,594	0	271,599	268,005	5,386	0	273,391	261,121	6,884	0	268,005
(i) Reserves cash backed - HCP	139,889	1,870	0	141,759	139,889	2,812	0	142,701	136,296	3,593	0	139,889
(j) Reserves cash backed - Yalgoo-Morawa Road	171,318	2,289	0	173,607	171,318	8,442	0	179,760	145,812	25,506	0	171,318
(k) Reserves cash backed - Superannuation Back-Pay	24	0	0	24	24	0	0	24	23	1	0	24
(l) Reserves cash backed - Office Equipment	3,575	48	0	3,623	3,575	72	0	3,647	3,484	91	0	3,575
(m) Reserves cash backed - Natural Disaster Trigger Point	12,638	169	0	12,807	12,638	254	0	12,892	12,313	325	0	12,638
(n) Reserves cash backed - Emergency Road Repairs	8,272	108	0	8,380	8,272	166	0	8,438	8,059	213	0	8,272
	1,741,495	23,272	(128,720)	1,636,047	1,741,495	156,356	0	1,897,851	1,688,044	368,015	(314,564)	1,741,495

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	The Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised	Purpose - To be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant		Purpose - To be used for the purchase of major plant.
(c) Reserves cash backed - Building		Purpose - To be used for the replacement of council properties including housing and other properties.
(d) Reserves cash backed - Yalgoo-Ninghan Road		Purpose - To be used to maintain the sealed Yalgoo Ninghan Road.
(e) Reserves cash backed - Sports Complex		Purpose - For the development of new recreational facilities.
(f) Reserves cash backed - Housing Maintenance		Purpose - For the maintenance of staff and other housing owned by the Shire.
(g) Reserves cash backed - General Road		Purpose - For the maintenance of grids etc on roads in the Shire.
(h) Reserves cash backed - Community Amenities Maintenance		Purpose - For the maintenance of community amenities.
(i) Reserves cash backed - HCP		Purpose - For future community projects operating expenditure.
(j) Reserves cash backed - Yalgoo-Morawa Road		Purpose - To be used to maintain the sealed Yalgoo Morawa Road.
(k) Reserves cash backed - Superannuation Back-Pay		Purpose - For the purpose of paying any superannuation and back pay costs.
(l) Reserves cash backed - Office Equipment		Purpose - For the purpose of purchase of new office equipment and the maintenance of existing equipment.
(m) Reserves cash backed - Natural Disaster Trigger Point		Purpose - To be used to fund the Shire mandatory contribution when the Shire receives funding for repairation after natural disaster events.
(n) Reserves cash backed - Emergency Road Repairs		Purpose - To be used to fund emergency repairs to roads that are damaged by unfunded events (storm damages, vehicular, etc).

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

5. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

	2020	2019
	\$	\$
	17,805	17,517
	17,805	17,517
	17,805	17,517
	17,805	17,517

Financial assets at fair value through profit and loss

Units in Local Government House Trust

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 22.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Accrued income	
Other receivables - flood damage grant	
Other receivables - motor vehicle licences	

2020	2019
\$	\$
183,762	115,656
599,996	271,624
120,333	0
(41,983)	(46,201)
5,546	5,404
1,110,597	0
632	0
1,978,883	346,483

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	332,085	332,085	1,594,828	7,673,208	9,268,036	9,600,121	75,869	2,226,547	11,902,537
Additions	0	0	0	25,056	25,056	25,056	0	308,281	333,337
(Disposals)	0	0	0	(2,369)	(2,369)	(2,369)	(26,889)	(201,509)	(230,767)
Depreciation (expense)	0	0	(46,449)	(210,488)	(256,937)	(256,937)	(13,336)	(419,293)	(689,566)
Carrying amount at 30 June 2019	332,085	332,085	1,548,379	7,485,407	9,033,786	9,365,871	35,644	1,914,026	11,315,541
Comprises:									
Gross carrying amount at 30 June 2019	332,085	332,085	1,641,277	7,899,988	9,541,265	9,873,350	54,147	2,968,450	12,895,947
Accumulated depreciation at 30 June 2019	0	0	(92,898)	(414,581)	(507,479)	(507,479)	(18,503)	(1,054,424)	(1,580,406)
Carrying amount at 30 June 2019	332,085	332,085	1,548,379	7,485,407	9,033,786	9,365,871	35,644	1,914,026	11,315,541
Additions	0	0	7,482	96,342	103,824	103,824	0	613,910	717,735
(Disposals)	0	0	0	0	0	0	0	(164,438)	(164,438)
Depreciation (expense)	0	0	(46,974)	(222,684)	(269,658)	(269,658)	(8,069)	(462,875)	(740,602)
Carrying amount at 30 June 2020	332,085	332,085	1,508,887	7,359,065	8,867,952	9,200,037	27,575	1,900,624	11,128,236
Comprises:									
Gross carrying amount at 30 June 2020	332,085	332,085	1,648,758	7,996,330	9,645,088	9,977,173	54,147	3,252,970	13,284,290
Accumulated depreciation at 30 June 2020	0	0	(139,871)	(637,265)	(777,136)	(777,136)	(26,572)	(1,352,346)	(2,156,054)
Carrying amount at 30 June 2020	332,085	332,085	1,508,887	7,359,065	8,867,952	9,200,037	27,575	1,900,624	11,128,236

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2017	Price per hectare/market borrowing rates
Land - freehold land	Level 3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2017	Improvements to land using construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties/income approach using discounted cashflow methodology	Independent registered valuer	June 2017	Price per hectare/market borrowing rates
Buildings - specialised	Level 3	Improvements valued using cost approach using depreciated replacement cost	Independent registered valuer	June 2017	Improvements to land using construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Furniture and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Current condition, residual values and remaining useful life assessments (level 3) inputs
Plant and equipment					
- Independent valuation 2016	Level 3	Market approach using recent observable market data for similar assets	Independent registered valuer	June 2016	Market price per item

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement. During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

8. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads	Other infrastructure - Airport	Other infrastructure	Total infrastructure
	\$	\$	\$	\$
Balance at 1 July 2018	68,974,981	1,483,132	2,691,376	73,149,489
Additions	862,766	0	804,537	1,667,303
Depreciation (expense)	(411,457)	(40,789)	(112,318)	(564,564)
Carrying amount at 30 June 2019	69,426,290	1,442,343	3,383,595	74,252,228
Comprises:				
Gross carrying amount at 30 June 2019	79,493,853	2,039,468	3,498,858	85,032,179
Accumulated depreciation at 30 June 2019	(10,067,563)	(597,125)	(115,263)	(10,779,951)
Carrying amount at 30 June 2019	69,426,290	1,442,343	3,383,595	74,252,228
Additions	679,870	0	62,782	742,652
Depreciation (expense)	(426,111)	(40,789)	(126,434)	(593,334)
Carrying amount at 30 June 2020	69,680,049	1,401,554	3,319,943	74,401,546
Comprises:				
Gross carrying amount at 30 June 2020	80,173,722	2,039,468	3,561,642	85,774,832
Accumulated depreciation at 30 June 2020	(10,493,673)	(637,914)	(241,699)	(11,373,286)
Carrying amount at 30 June 2020	69,680,049	1,401,554	3,319,943	74,401,546

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8. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Other infrastructure - Airport	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs
Other infrastructure	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2018	Construction costs (level 2), current condition, residual values and remaining useful life assessments (level 3) inputs

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

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

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(iii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, raccourse 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.

Land under roads prior to 1 July 2019

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

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

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited 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 was not included as an asset of the Shire.

Land under roads from 1 July 2019

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

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

Vested improvements from 1 July 2019

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

Refer to Note 10 that details the significant accounting policies applying to leases (including right of use assets).

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9. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	0	0	0	0	0	0	0	0	2,369	0	0	(2,369)
Furniture and equipment	0	0	0	0	0	0	0	0	26,889	0	0	(26,889)
Plant and equipment	164,438	154,033	17,992	(28,397)	196,100	169,000	41,600	(68,700)	201,509	186,364	13,708	(28,853)
	164,438	154,033	17,992	(28,397)	196,100	169,000	41,600	(68,700)	230,767	186,364	13,708	(58,111)

The following assets were disposed of during the year:

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
Elected members iPad	0	355	355	0
Health				
Motor Vehicle YA800	16,330	17,273	943	0
Recreation and culture				
Truck Dual Cab	32,814	34,177	1,363	0
Transport				
Prime Mover	28,899	38,409	9,510	0
Back Hoe	59,499	35,455	0	(24,044)
Toro Mower	2,458	1,455	0	(1,003)
Trailer Tandem Axle	3,442	92	0	(3,350)
Other property and services				
Motor Vehicle Toyota Fortuner	20,996	26,817	5,821	0
	164,438	154,033	17,992	(28,397)
	164,438	154,033	17,992	(28,397)

9. FIXED ASSETS

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	46,974	0	46,449
Buildings - specialised	222,684	240,420	210,488
Furniture and equipment	8,069	9,159	13,336
Plant and equipment	462,875	560,979	419,293
Infrastructure - roads	426,111	332,008	411,457
Other infrastructure - Airport	40,789	0	40,789
Other infrastructure	126,434	2,290	112,318
	1,333,936	1,144,856	1,254,130

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

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

Depreciation rates

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

Asset Class	Useful life
Buildings	35 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 10 years
Sealed roads and streets	
construction/road base	41 years
Clearing and earthworks	not depreciated
seal	
- bituminous seals	20 to 30 years
Gravel roads	
Construction/road base	23 years
Gravel sheet	23 years
Formed roads (unsealed)	
Clearing and earthworks	not depreciated
Construction/road base	14 years
Footpaths - slab	not depreciated
Airport infrastructure	40 to 50 years
Other infrastructure	6 to 67 years

Depreciation on revaluation

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

- 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
- It is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

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

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

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

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

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Other sundry liabilities	
Accrued interest on long term borrowings	
Superannuation Contributions	

2020	2019
\$	\$
319,789	322,800
25,043	17,794
87,882	58,559
66,752	58,512
14,786	18,339
3,992	1,480
1,034	4,485
23,285	0
542,563	481,969

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

12. CONTRACT LIABILITIES

Current

Contract liabilities from contracts with customers

2020	2019
\$	\$
98,857	0
98,857	0

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

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

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

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

13. INFORMATION ON BORROWINGS

	2020	2019
(a) Borrowings	\$	\$
Current	100,852	95,357
Non-current	234,330	360,881
	334,982	456,238

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2020				30 June 2020				30 June 2020				30 June 2019			
				Actual	Principal	repayments	Interest	Actual	Principal	repayments	Interest	Budget	Principal	repayments	Interest	Actual	Principal	repayments	Interest
				1 July 2019				1 July 2019				1 July 2019				1 July 2018			
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																			
19a and 19b Stanley Street	53	WATC*	6.54%	83,821	16,558	5,216	5,216	67,263	83,822	16,558	5,216	67,264	83,822	16,558	5,216	99,332	15,511	6,182	83,821
18c and 18d Shamrock Street	55	WATC*	6.35%	113,468	19,907	6,895	6,895	93,561	113,467	19,907	6,894	93,560	113,467	19,907	6,893	132,151	18,683	8,083	113,468
Staff Housing	56	WATC*	3.04%	212,054	76,537	8,518	8,518	135,517	212,054	51,409	5,295	160,645	261,188	49,134	6,903	261,188	49,134	6,903	212,054
Community amenities																			
Public Toilets	54	WATC*	6.20%	46,895	8,254	2,781	2,781	38,641	46,895	8,253	2,782	38,642	46,895	8,253	3,038	54,651	7,756	3,038	46,895
				456,238	121,256	23,410	23,410	334,982	456,238	96,127	20,187	360,111	456,238	96,127	24,206	547,322	91,084	24,206	456,238
						(3,452)													
Less net change in accrued interest				456,238	121,256	19,958	19,958	334,982	456,238	96,127	20,187	360,111	456,238	96,127	24,206	547,322	91,084	24,206	456,238

* WA Treasury Corporation

13. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2019	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2020
		\$	\$	\$	\$
Loan 56 - Purchase of staff housing	31-Dec-14	123,525	0	0	123,525
* WA Treasury Corporation		123,525	0	0	123,525

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2020	2019
	\$	\$
Bank overdraft limit	50,000	50,000
Bank overdraft at balance date	0	0
Credit card limit	15,000	7,000
Credit card balance at balance date	(3,992)	(844)
Total amount of credit unused	61,008	56,156

Loan facilities

Loan facilities - current	100,652	95,357
Loan facilities - non-current	234,330	360,881
Total facilities in use at balance date	334,982	456,238

Unused loan facilities at balance date

Nil Nil

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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

Borrowing costs

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

Risk

Information regarding exposure to risk can be found at Note 22.

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Opening balance at 1 July 2019

Current provisions

Non-current provisions

Additional provision

Balance at 30 June 2020

Comprises

Current

Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2019			
Current provisions	165,882	30,111	195,993
Non-current provisions	0	41,171	41,171
	165,882	71,282	237,164
Additional provision	(6,710)	17,851	11,141
Balance at 30 June 2020	159,172	89,133	248,305
Comprises			
Current	159,172	32,880	192,052
Non-current	0	56,253	56,253
	159,172	89,133	248,305
	2020	2019	
	\$	\$	
Less than 12 months after the reporting date	66,265	132,274	
More than 12 months from reporting date	182,040	104,890	
	248,305	237,164	

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Other long-term employee benefits (Continued)

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

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

Provisions

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

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	3,217,062	1,939,288	4,347,812
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	682,810	(1,525,664)	1,309,309
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(288)	0	(17,517)
Depreciation on non-current assets	1,333,936	1,144,856	1,254,130
(Profit)/loss on sale of asset	10,405	27,100	44,403
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(1,632,400)	257,268	40,693
Increase/(decrease) in payables	60,594	(102,882)	227,087
Increase/(decrease) in provisions	11,141	0	50,871
Increase/(decrease) in contract liabilities	(169,338)	0	0
Non-operating grants, subsidies and contributions	(659,346)	(655,992)	(1,230,625)
Net cash from operating activities	(362,486)	(855,314)	1,678,351

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	5,952	7,560
General purpose funding	2,448,668	3,030,965
Law, order, public safety	181,538	218,984
Health	928,795	976,780
Education and welfare	0	13,613
Housing	2,491,137	2,557,335
Community amenities	915,489	893,078
Recreation and culture	6,595,283	6,607,314
Transport	74,838,380	73,443,352
Economic services	1,732,403	1,876,659
Other property and services	605,887	653,941
	90,743,532	90,279,581

17. CONTINGENT LIABILITIES

Shire of Yalgoo has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report the value and timing of remediation has not been ascertained.

Lot 196, 21 Stanley Street, Yalgoo - Shire depot, contaminated with heavy metals and hydrocarbons, investigation of rehabilitation works is required.

18. CAPITAL AND LEASING COMMITMENTS

(a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2020	2019
\$	\$
341,930	0
341,930	0

Payable:

- not later than one year

341,930	0
---------	---

The Shire contracted Willoughby Construction and Murchison Rammed Earth to construct the Yalgoo Caravan Park Chalets tender price \$341,930; no payments were made as at 30 June 2020.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year

- later than one year but not later than five years

2020	2019
\$	\$
3,594	3,594
0	3,594
3,594	7,188

SIGNIFICANT ACCOUNTING POLICIES

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.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or 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.

19. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	25,364	30,000	29,841
President's allowance	13,851	12,000	10,330
Deputy President's allowance	2,500	3,000	1,926
Travelling expenses	4,794	15,000	10,129
Telecommunications allowance	20,417	21,000	21,386
	66,926	81,000	73,612

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	187,082	191,533
Post-employment benefits	0	14,300
Other long-term benefits	0	17,567
	187,082	223,400

Note the above represents the amount paid to LO-GO Appointments.

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

19. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

	2020 Actual \$	2019 Actual \$
The following transactions occurred with related parties:		
Sale of goods and services	1,952	840
Purchase of goods and services	6,357	0
Amounts outstanding from related parties:		
Trade and other receivables	1,557	0
Amounts payable to related parties:		
Trade and other payables	1,526	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

iii. Entities subject to significant influence by the Shire

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

20. RATING INFORMATION

(a) Rates

RATE TYPE

Differential general rate / general rate

Gross rental valuations

GRV - Townsites Improved

GRV - Townsites Vacant

Unimproved valuations

UV - Pastoral / Rural

UV - Mining / Mining Tenements

UV - Exploration / Prospecting

Sub-Total

Minimum payment

Gross rental valuations

GRV - Townsites Improved

GRV - Townsites Vacant

Unimproved valuations

UV - Pastoral / Rural

UV - Mining / Mining Tenements

UV - Exploration / Prospecting

Sub-Total

Discounts (Note 20(d))

Total amount raised from general rate

Concessions & Write-Offs (Note 20(d))

Totals

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

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

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

Rate in \$	Number of Properties	2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2018/19	
		Actual Rateable Value	Actual Rate	Actual Interim Rates	Actual Back Rates	Actual Total Rates	Actual Revenue	Actual Interim Rates	Budget Back Rates	Budget Total Rates	Budget Revenue	Budget Interim Rates	Budget Back Rates	Budget Total Rates	Budget Revenue	Actual Total Revenue	
0.07831840	30	244,464	19,146	(598)	0	0	18,548	0	0	0	22,748	0	0	0	22,748	18,553	
0.07831840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0.06907870	21	851,147	58,796	987	0	0	59,783	0	0	0	58,640	0	0	0	58,640	59,014	
0.37430250	146	4,765,721	1,783,821	(8,257)	0	0	1,775,564	0	0	0	1,775,807	0	0	0	1,775,807	1,617,632	
0.19882530	113	632,166	125,691	13,975	0	0	139,666	5,000	0	0	132,940	5,000	0	0	137,940	138,033	
Minimum \$	310	6,493,498	1,987,454	6,107	0	0	1,993,561	5,000	0	0	1,990,135	5,000	0	0	1,995,135	1,833,232	
290	5	20,150	1,450	0	0	0	1,450	0	0	0	2,900	0	0	0	2,900	840	
620	10	1,240	6,200	0	0	0	6,200	0	0	0	6,200	0	0	0	6,200	6,200	
290	7	9,703	2,030	0	0	0	2,030	0	0	0	870	0	0	0	870	2,240	
290	24	14,512	6,960	0	0	0	6,960	0	0	0	6,090	0	0	0	6,090	5,600	
290	80	62,047	23,200	0	0	0	23,200	0	0	0	22,330	0	0	0	22,330	21,840	
	126	107,652	39,840	0	0	0	39,840	0	0	0	38,390	0	0	0	38,390	36,720	
	436	6,601,150	2,027,294	6,107	0	0	2,033,401	5,000	0	0	2,028,525	5,000	0	0	2,033,525	1,869,952	
							0				0				0	0	
							2,033,401				2,033,525				2,033,525	1,869,952	
							(28,133)				0				0	(190,049)	
							2,005,268				2,033,525				2,033,525	1,679,903	

20. RATING INFORMATION (Continued)

(b) Specified Area Rate

The Shire of Yalgoo does not impose specified area rates.

(c) Service Charges

The Shire of Yalgoo does not impose services charges.

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

Discounts

The Shire of Yalgoo did not offer a discount on rates levied for the 2019-20 financial year.

Incentives

The Council offered the following rate incentive scheme in the 2019-20 financial year:

Cash prize of \$1,000 made to the first drawn entry of ratepayers who have paid their rates by the due date and in one lump sum.

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$
Rates small balances less than \$10.00.	Write-off	N/A	N/A	9	0	108
General Rates - Living Cities	Write-off	N/A	N/A	28,124	0	189,941
Total write-offs				28,133	0	190,049

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Rates small balances less than \$10.00.	Rates balances less than \$10.00 are written off.	To write off small rates balances below \$10.00.	To reduce administrative costs in endeavouring to collect small balances below \$10.00 in value.

20. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	14-Oct-19	0.00	0.00%	11.00%
Option Three				
First instalment	14-Oct-19	0.00	0.00%	11.00%
Second instalment	09-Dec-19	10.00	5.50%	11.00%
Third instalment	10-Feb-20	10.00	5.50%	11.00%
Fourth instalment	06-Apr-20	10.00	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	8,568	10,000	12,000
Interest on instalment plan	1,456	100	14
Charges on instalment plan	130	100	(75)
	10,154	10,200	11,939

21. RATE SETTING STATEMENT INFORMATION

Note	2019/20 (30 June 2020 Carried Forward)	2019/20 Budget (30 June 2020 Carried Forward)	2019/20 (1 July 2019 Brought Forward)	2018/19 (30 June 2019 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	9(a) (17,992)	0	(13,708)	(13,708)
Less: Movement in local government house unit trust	5 (288)	0	(17,517)	(17,517)
Movement in employee benefit provisions (non-current)	14 11,141	0	50,871	50,871
Movement in accrued salaries and wages	11 (48,173)	0	19,077	19,077
Movement in accrued interest on long term borrowings	11 (3,452)	0	(980)	(980)
Add: Loss on disposal of assets	9(a) 28,397	0	58,111	58,111
Add: Depreciation on non-current assets	9(b) 1,333,936	1,144,856	1,254,130	1,254,130
Non cash amounts excluded from operating activities	1,303,569	1,144,856	1,349,984	1,349,984
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash backed	4 (1,636,047)	(1,897,847)	(1,741,495)	(1,741,495)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13(a) 100,652	96,127	95,357	95,357
- Accrued interest on long term borrowings	11 1,033	0	4,485	4,485
- Accrued salaries and wages	11 10,386	58,559	58,559	58,559
- Employee benefit provisions	14 192,052	159,160	195,993	195,993
Total adjustments to net current assets	(1,331,924)	(1,584,001)	(1,387,101)	(1,387,101)
Net current assets used in the Rate Setting Statement				
Total current assets	5,195,945	2,039,288	4,694,295	4,694,295
Less: Total current liabilities	(934,124)	(455,287)	(1,041,514)	(773,319)
Less: Total adjustments to net current assets	(1,331,924)	(1,584,001)	(1,387,101)	(1,387,101)
Net current assets used in the Rate Setting Statement	2,929,897	0	2,265,680	2,533,875
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019			4,694,295	
- Contract assets	24(a)		0	
Total current assets at 1 July 2019			4,694,295	
Total current liabilities at 30 June 2019			(773,319)	
- Contract liabilities from contracts with customers	24(a)		(268,195)	
Total current liabilities at 1 July 2019			(1,041,514)	

22. FINANCIAL RISK MANAGEMENT

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

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

The Shire of Yalgoo does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire of Yalgoo's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire of Yalgoo to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2020					
Cash and cash equivalents	0.95%	3,217,062	0	3,216,862	200
2019					
Cash and cash equivalents	1.13%	4,347,812	0	4,347,812	0

Sensitivity

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

	2020 \$	2019 \$
Impact of a 1% movement in interest rates on profit and loss and equity*	32,171	43,478

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 13(b).

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	100.00%	
Gross carrying amount	0	113,267	28,512	41,983	183,762
Loss allowance	0	0	0	41,983	41,983
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	100.00%	
Gross carrying amount	2,408	41,985	25,062	46,201	115,656
Loss allowance	0	0	0	46,201	46,201

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	1,111,229	1,036	326,648	272,312	1,711,225
30 June 2019					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	232,911	100	583	38,030	271,624

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2020					
Payables	505,629	0	0	505,629	542,563
Borrowings	100,652	234,330	0	334,982	334,982
Contract liabilities	101,122	0	0	101,122	98,857
Lease liabilities	3,527	0	0	3,527	0
	710,930	234,330	0	945,260	976,402
2019					
Payables	481,969	0	0	481,969	481,969
Borrowings	144,665	369,757	0	514,422	456,238
	626,634	369,757	0	996,391	938,207

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire of Yalgoo has not identified any events occurring after the 30 June 2020.

24. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

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

(a) AASB 15: Revenue from Contracts with Customers

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

	Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
Contract liabilities - current				
Contract liabilities from contracts with customers	12	0	(268,195)	(268,195)
Adjustment to retained surplus from adoption of AASB 15	24(d)	0	(268,195)	(268,195)

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

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in no changes in accounting policies as the Shire already recognises prepaid rates as a financial liability.

24. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

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

		2020 \$	2020 \$	2020 \$
	Note	As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Rates	20(a)	2,005,268	0	2,005,268
Operating grants, subsidies and contributions	2(a)	3,054,217	98,857	3,153,074
Fees and charges	2(a)	218,659	0	218,659
Non-operating grants, subsidies and contributions	2(a)	659,346	0	659,346
Net result		682,810	98,857	781,667
Statement of Financial Position				
Trade and other payables	11	542,563	0	542,563
Contract liabilities	12	98,857	(98,857)	0
Net assets		89,518,825	98,857	89,617,682
Statement of Changes in Equity				
Net result		682,810	98,857	781,667
Retained surplus		32,669,747	98,857	32,768,604

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

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

	Note	2020 \$
Operating lease commitments at 30 June 2019 applying AAS 117		7,189
Discount applied using incremental borrowing rate		(253)
Lease liability recognised as 1 July 2019 discounted using the Shire's incremental borrowing rate of 3.5%	12(b)	6,936
Lease liability - current		3,409
Lease liability - non-current		3,527
Right-of-use assets recognised at 1 July 2019		6,936

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.
- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

24. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

(d) Impact of New Accounting Standards on Retained Surplus

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

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			32,149,684
Adjustment to retained surplus from adoption of AASB 15	24(a)	(268,195)	
Retained surplus - 1 July 2019			31,881,489

25. CHANGE IN ACCOUNTING POLICIES

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. The Shire had no value attributable to crown land assets in its Statement of Financial Position as at 1 July 2019 or 30 June 2020.

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

26. TRUST FUNDS

The Shire held no funds at balance date which are required to be held in trust and which are not included in the financial statements.

27. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

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

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

28. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation facilities and services to the members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern other specific functions/activities of the Shire are also recorded here.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Food quality, pest control and immunisation services.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	To promote education services through the education initiatives.
HOUSING To provide housing for Shire of Yalgoo staff.	Provision and maintenance of staff, rental and Joint Venture Housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, noise control, litter control, administration of town planning schemes, strategic planning, maintenance of the cemetery, public conveniences and town storm water drainage.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, water park, recreation grounds and various reserves. The operation of library and maintenance of cultural heritage assets and TV/radio transmission services.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, drainage works, lighting of streets, maintenance of the depot and airstrips.
ECONOMIC SERVICES To help promote the shire and its economic wellbeing.	Regulation and provision of tourism services including the caravan park, area promotion, community activities, building control, noxious weeds and vermin control.
OTHER PROPERTY AND SERVICES To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

29. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	3.76	3.68	4.62
Asset consumption ratio	0.85	0.86	0.88
Asset renewal funding ratio	0.98	0.97	0.97
Asset sustainability ratio	0.86	0.09	0.28
Debt service cover ratio	9.75	11.77	11.80
Operating surplus ratio	0.01	0.04	(0.04)
Own source revenue coverage ratio	0.53	0.40	0.43

The above ratios are calculated as follows:

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



2019/2020

Annual Report

For the year ending 30 June 2020



As adopted at the:

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Shire Councillors

Shire President

Greg Payne	Term Expires	2023
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Deputy President

Gail Trenfield	Term Expires	2025
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Councillors

Tamisha Hodder	Term Expires	2025
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Gail Simpson	Term Expires	2023
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Raul Valenzuela	Term Expires	2023
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Stanley Willock	Term Expires	2025
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Retired Councillor active during the 2019/20 Financial Year.

Percy Lawson	Term Expired	2021
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The Shire of Yalgoo covers an area of 33,258km² in the Mid West Region of Western Australia and has a population of 337 (ABS, 2016). The Shire comprises the towns of Yalgoo and Paynes Find and contains many Mines and Pastoral Stations. The Shire maintains approximately 1,150km of unsealed roads and 260km of sealed roads.

Presidents Report

As a result of Covid-19 related delays the Annual Report for the 19/20 year has not been presentable until now. Looking back I would like to thank our Acting CEO John Read for his time spent locked down in Yalgoo and the Shire Administration response supporting the community, while travel was restricted.

I would like to thank my fellow team of Councillors for their support and oversight of the district. Together we will continue to advocate for local development, increased health services and fit for purpose highways in the district, while providing road and amenity improvements to residents and travelers.

Projects for the 2019-20 year included:

Roads and Flood Damage

Capital work included a further 5km sealing of Yalgoo-Ninghan Road with Regional Road Group funds and widening of Morawa-Yalgoo Road through Roads to Recovery.

After substantial rain the Shire of Yalgoo works crew in conjunction with contractors carried out approximately \$570,000 worth of Flood Damage repairs to roads and drains funded through the Federal Disaster Recovery Funding Arrangements. This was on top of normal road maintenance and resheeting for the year.

Amenity

A new carpark was constructed at Core Stadium finishing off the practical sport complex and replacement public toilets were constructed at Paynes Find Community Centre.

Vermin Control Drought Grant

The Shire continues to contribute to the Murchison Regional Vermin Council who were successful in receiving drought funding. Significant construction has been completed to date on a vermin cell fence through this funding.

Plant

The Shire has continued to progressively expand its machinery shed with an extension to concrete vehicle bays and the following major plant was replaced. Prime Mover, Backhoe, Crew Cab and Mower.

I look forward to the Shires Audit schedule getting back on track and reporting on the progress that Council and Administration have made since 2020.

Cr Greg Payne

Shire President

Chief Executive Officers Report

The audit report recently presented to Council is not a glowing report card. It provides a number of internal control issues that are common with organisation's of a similar size and where there has been turn over within the small team. These shortfalls have been largely addressed by administration and we will continue to address and improve our processes moving forward.

That being said the Shire is in a stable financial position that was improved by planning during the 19/20 year, most notably the introduction of Gross Rental Value (GRV) rating of significant mining infrastructure. This and other revenue mechanisms will allow for more adequate maintenance of the road network and other services to benefit both residents and those travelling through the region for work or leisure.

During Western Australia Covid-19 lockdowns the Yalgoo Caravan Park patronage increased significantly and the Art Centre continues to see significant community engagement, including the operation of MEEDAC activities.

I would like to thank all Shire Employees and the Acting Chief Executive Officer John Read for their professionalism and dedication to the Shire of Yalgoo. They managed a significant capital program during the 2019/20 year while assisting the community during lockdowns and the initial challenges of the pandemic.

Appreciation is extended to our contractors who are largely shared with neighbouring Shires. Their skills are essential to local government and include environmental health, ranger services, building surveying, financial services and maintenance.

Special thanks is extended to those in the region who volunteer. Whether it is formally through a Bushfire Brigade or just helping during a community event. There are many services and opportunities that would not exist in regional WA without volunteers.

Ian Holland

Chief Executive Officer

Plan for the future of the district - The Way Forward

(extract of the Shire of Yalgoo Strategic Community Plan 2021 - 2031, Igpeople)

Copies of Council's Plan for the Future, including the Strategic Community Plan, as required by the Local Government Act s5.56, may be obtained from the Shire Office or website www.yalgoo.wa.gov.au.

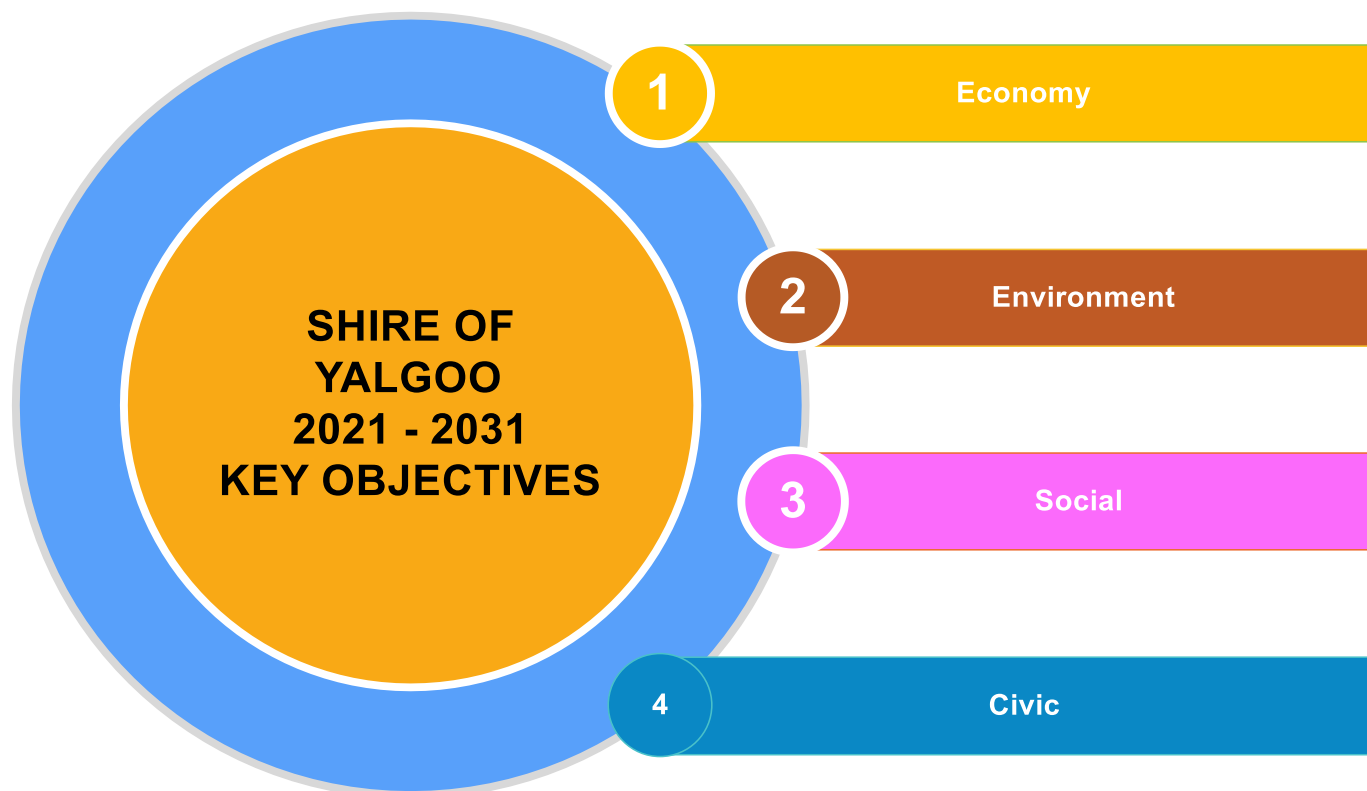
The Shire is committed to working with the community and the mining industry to address their aspirations and concerns within the resources available to support them.

Councillors and Staff will lobby for funding, services and functions in areas that fall outside the jurisdiction of a Local Government.

They will work with the State Government agencies, peak industry bodies and other businesses to look for opportunities for improved services, population growth and employment opportunities for the residents of the Shire of Yalgoo.

Regional partnerships and collaboration with key stakeholders in the town and region will be a priority in ensuring that although small, Yalgoo takes its rightful place as a strong and committed community of the Midwest Gascoyne region.

The following key focus areas will guide and support our strategic and operational planning and strategy development.



Economy

Strategy 1.1 Increase use of Yalgoo Airport

Action 1.1.1.

Seek to improve existing landing strip and facilities at Yalgoo Airport, to enable regular operation and service mine sites subject to affordability or funding support.

Action 1.1.2

Maintenance and operation of the Yalgoo Airport

- improve trafficable surface.
- improve service buildings

Strategy 1.2 Foster and grow tourism.

Action 1.2.1 Improve tourism and visitor infrastructure and promotion of places of interest.

Action 1.2.3 – Upgrade railway and museum precincts to improve tourist experiences and foster business development.

Action 1.2.4 – Increase promotion of heritage and history

Strategy 1.3 – Encourage Business and Economic Growth

Action 1.3.1

Identify Federal and State investment opportunities in the Shire / Region.

Action 1.3.2

Encouraging compatible business enterprises to locate within the shire and offer training opportunities to residents.

Action 1.3.3 – Grow tourism businesses by building business management and vocational skills in current population.

Action 1.3.4

Develop partnerships with mining companies in the Shire area.

Action 1.3.5

Develop tourism / visitor experience improvement strategy for Paynes Find, building on previous plans and strategies.

Action 1.3.6

Enhance entry statements and way-finder information in Paynes Find to encourage visitors to the region to stop for a while and plan their trip through the Shire of Yalgoo and beyond.

Strategy 1.4**Compete for Government contracts and funding in cooperation with adjoining Shires.****Action 1.4.1**

Improve the pool of Local Government skills and resources within the region.

Action 1.4.2

Promote and progress partnerships and regional development opportunities.

Action 1.4.3

In cooperation with adjoining Shires –

- obtain long term contracts with Main Roads WA
- establish a structured basis for joint economic cooperation and initiatives.

Action 1.4.4

Develop the workforce to a level of personnel and efficiency so that it is competent to bid for Government contracts.

Strategy 1.5.**Construct and Maintain Shire Transport Infrastructure**

Action 1.5.1 improve the road system in the Shire through effective maintenance or construction where required to reach appropriate standards.

Action 1.5.1

Maintain and build Shire plant and equipment and further develop the Shire's workforce skills.

Action 1.5.2

Continue plant replacement program to address current and developing needs and ensure adequate funding through the reserve funds to minimise impacts of rates.

Action 1.5.3

Determine appropriate service levels and work towards achieving them.

Strategy 1.6**Provide private works to residents, government agencies. and contractors as appropriate.****Action 1.6.1**

Determine scope of potential work, develop policy and procedures and business case.

Strategy 1.6**Maintain and grow population and businesses.****Action 1.7.1**

Seek to build housing stock for families, single and older people, shire staff; and grow accommodation for permanent or intermittent service professionals and contractors.

Action 1.7.2

Identify land that can be used for housing, business, or industry development purposes.

Environmental

Strategy 2.1

Balance the retention of the natural environment while taking into consideration the pastoral and economic basis of the Shire.

Action 2.1.1.

Ensure appropriate town and land use planning to meet community and commercial operational aspirations regarding access and lifestyle choice.

Action 2.1.1.

Develop strategies and policies for the interface of urban, special rural and pastoral areas.

Strategy 2.2

Manage the natural environment and wildlife habitats.

Action 2.2.1

Continue to progress in the management, preservation, and rehabilitation of the natural environment.

Action 2.2.2

Continued participation in the Murchison Regional Vermin Council.

Action 2.2.3

Pursue increased State Government action to control feral animals.

Action 2.2.4

Develop strategies for endangered species preservation on Shire controlled lands.

Strategy 2.3: Encourage recycling and waste minimisation to reduce impact on the environment.

Action 2.3.1

Aim for a reduction in landfill waste through the WA Resource Recovery requirements and zero waste initiatives.

Action 2.3.2

Raise community awareness of matters impacting directly and indirectly on the environment.

Strategy 2: Increase use of renewable energy to power the town for environmental purposes and to reduce energy costs for residents and businesses.

Action 2.4.1 Seek opportunities and grant funding to use wind and solar power wherever practicable.

Strategy 2.5: Protecting of the environment and habitats through a well-equipped and trained Volunteer Bush Fire Brigade

Action 2.5.1

Develop and maintain an active and effective and skilled volunteer Bush Fire Brigade

Action 2.5.2

Provision of vehicles, equipment, and training to committed Volunteer Bush Fire Brigade

Social

Strategy 3.1: Recognise the requirements of a diverse population with differing needs for the aged, those with disability, youth, children, and plan accordingly.

Action 3.1.1

Improve facilities where people gather for social or family activities to include toilets, barbeques, and seating.

Action 3.2.2

Improve facilities, services and support for youth that includes a central place for activities and programs.

Action 3.3 To develop a community development and support strategy plan.

Strategy 3.2: Encourage, maintain, and support short or long-term volunteers.

Action 3.2.1

Make better use of the Railway Station precinct involving volunteers to promote the history and heritage of Yalgoo while creating potential for employment or further volunteering opportunities.

Action 3.2.2

Building skills and knowledge through short community projects that can be done by volunteers to assist people to be work ready when employment opportunities arise.

Strategy 3.3: Retaining and promoting the character, history, and heritage of the Shire by promoting the layers of history Geological. Indigenous and European to encourage visitors to stay awhile in the towns and the region.

Action 3.3.1

Review, update or refurbish the museum and upgrade historical sites within the Shire's capacity and affordability and include all layers of heritage groups in planning the precincts.

Action 3.3.2

Make better use of the Railway Station precinct to promote history and heritage while creating potential job or volunteering opportunities

Strategy 3.4: Seek to increase affordable rental accommodation opportunities for people with housing needs across the spectrum.

Action 3.4.1

Identify potential land for development. Consider
staff housing available for lease,
Lobby state government to provide public housing in the Shire.

Strategy 3.5: Refurbish the cemetery and improve the amenities at the sites in Yalgoo and Paynes Find

Action 3.5.1

Ensure graves are numbered and mapped.

Action 3.5.2

Increase seating, water, and toilet amenities.

Civic

Strategy 4.1 Provide accessible and accountable Local Government services to the residents of the Shire.

Action 4.1.1.

Seek to Improve telecommunication systems including internet, mobile phone coverage and NBN systems.

Action 4.1.1.

To improve business systems and processes to increase efficiency and effectiveness.

Strategy 4.2 Demonstrate responsible Governance and Financial Management

Action 4.1.1.

Government grants and other funding sources will be maximised given that the vision and outcomes cannot be funded solely from ratepayer funds,

Action 4.2.1

Financial management and reporting systems will be reviewed and updated as required.

Action 4.2.2

Build internal capacity in finance roles and increase financial skills in the Shire.

Strategy 4.3

Ensure there is adequate capacity and capability in the workforce to be able to achieve the strategic and operational goals and objectives of the Shire.

Action 4.3.1

To review current capacity and capability and develop a Workforce Plan for the next four years.

<p>Strategy 4.4 Advocate for equitable access to Federal and State Government services to enhance lifestyle in the Shire to support recruitment of skilled staff.</p> <p>Action 4.4 .1 Lobby, advocate and seek grant funding for improved social infrastructure, services, and facilities in the Shire.</p>
<p>Strategy 4.5 Provision of a safe working environment for all staff</p> <p>Action 4.5.1 To ensure the Shire embraces the new Workplace Health and Safety Act and implements the legislative compliance requirements in a timely manner</p>
<p>Strategy 4.6: Ensuring the most appropriate rating levels, and equitable balance between land use types.</p> <p>Action 4 6.1 <i>Ongoing management and review of rating levels</i></p>
<p>Strategy 4.2 Demonstrate responsible Governance and Financial Management</p> <p>Action 4.1.1. Government grants and other funding sources will be maximised given that the vision and outcomes cannot be funded solely from ratepayer funds,</p> <p>Action 4.2.1 Financial management and reporting systems will be reviewed and updated as required.</p> <p>Action 4.2.2 Build internal capacity in finance roles and increase financial skills in the Shire.</p>
<p>Strategy 4.3 Ensure there is adequate capacity and capability in the workforce to be able to achieve the strategic and operational goals and objectives of the Shire.</p> <p>Action 4.3.1 To review current capacity and capability and develop a Workforce Plan for the next four years.</p>
<p>Strategy 4.4 Advocate for equitable access to Federal and State Government services to enhance lifestyle in the Shire to support recruitment of skilled staff.</p> <p>Action 4.4 .1 Lobby, advocate and seek grant funding for improved social infrastructure, services, and facilities in the Shire.</p>

Strategy 4.5 Provision of a safe working environment for all staff

Action 4.5.1

To ensure the Shire embraces the new Workplace Health and Safety Act and implements the legislative compliance requirements in a timely manner

Strategy 4.6: Ensuring the most appropriate rating levels, and equitable balance between land use types.

Action 4.6.1

Ongoing management and review of rating levels

National Competition Policy

Regarding Council's responsibilities in relation to National Competition Policy the Shire reports that:

- No business enterprise of the Shire has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality were implemented in respect of any relevant activity undertaken during the 2019/20 year.

Competitive Neutrality

This principle deals with ensuring that government business operations have no advantage or disadvantage in comparison with the private sector.

This policy dictates that competitive neutrality should apply to all business activities which generate a user pays income of over \$200,000 unless it can be shown that it is not in the public interest. In this regard, no significant new business activities for the purposes of competitive neutrality were initiated or considered during the year and no non-compliance allegations were made.

The Shire of Yalgoo conducts no activities where the user pays income exceeds \$200,000.

Legislation Review

The Shire reviewed its Local Laws in November 2006, a result of the legislation review requirements. The next review of Local Laws was required in 2014, to be undertaken ASAP, consideration will be given to the proposed Local Government Act 1995 amendments effecting this requirement.

Register of Certain Complaints of Minor Breaches

Local Government Act sections 5.121 and 5.110 (6) (b) or (c)

The Act requires the annual report to contain details about certain complaints of minor breaches that result in certain action taken against the person. Generally a minor breach is a breach of a local law or code of conduct and the action taken may be public censure, requiring the person to apologise or sending them to training. A register must be kept of all such breaches.

There were no such complaints recorded during 2019-20.

Public Interest Disclosures

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with all obligations under the Act including:

- Appointing the Chief Executive Officer as the PID Officer for the organisation and publishing an internal procedure relating to the Shire's obligations.
- Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.

Disability Access and Inclusion Plan

The Disability Services Act 1993 was amended in December 2004, creating a requirement for public authorities to develop and implement Disability Access and Inclusion Plans (DAIPs). These plans were to be fully developed by July 2007 to replace and build on the achievements of Disability Services Plans (DSPs).

The Shire has reviewed its DAIP which was completed in May 2016.

Under the Disability Services Act, the Shire must also include a report about DAIP implementation in its annual report each year.

The report contains information on the progress of the public authority and any agents and contractors in achieving the desired outcomes specified in the Act. The report also includes the strategies used to inform its agents and contractors of the DAIP.

DAIP - Access and inclusion progress

1. General services and events

DAIP Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.

Ensuring all people can access your organisations public events and general services is fundamental to good customer service.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity.

c. Please attach any labelled photos and permission forms (where appropriate) to your email response. N/A

2. Buildings and facilities

DAIP Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

This outcome area is about how your organisation has ensured and safeguarded accessibility in the planning, design, and improvement of built infrastructure.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity.

c. Please attach any labelled photos and permission forms (where appropriate) to your email response. N/A

3. Information and Communication

DAIP Outcome 3: People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.

Good practice in this area involves considering your target audience: language and terminology; format; location and sensory access for physical signage; technology and customer service delivery.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity

c. Please attach any labelled photos and permission forms (where appropriate) to your email response. N/A

4. Quality of service

DAIP Outcome 4: People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.

This outcome area involves the safeguards and initiatives which ensure that your services and processes are consistent, inclusive or readily adjust to people's needs.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity.

c. Please attach any labelled photos and permission forms (where appropriate) to your email response. N/A

5. Complaints and safeguarding

DAIP Outcome 5: People with disability have the same opportunities as other people to make complaints to a public authority.

Equitable complaints mechanisms can effectively receive and address complaints from all members of the community and play a fundamental role in making sure that services meet the needs of intended consumers.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity.

c. Please attach any labelled photos and permission forms (where appropriate) to your email response. N/A

6. Consultation and engagement

DAIP Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by a public authority.

Good consultation and engagement strategies consider the ways in which all people are encouraged and supported to engage or participate with information, strategies or decision-making processes of an organisation. This in turn can provide public authorities with more inclusive outcomes and potentially awareness of different perspectives.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity.

c. Please attach any labelled photos and permission forms (where appropriate) to your email response. N/A

7. Employment, people and culture

DAIP Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

This outcome is focused on your organisation's activity in directly employing people with disability; including considering the environment, culture and processes which support the maintenance of employment.

a. Did you commence or complete new activities, or make significant achievements to ongoing activities, in 2019-20? No

b. If Yes, please describe one or more of these activities, sharing as much as possible about the purpose and the outcome of the activity.

c. Please attach and share any photographs you have of the activities, and if there are people in your photo, please included signed permission. N/A

8. Agents and Contractors

The Disability Services Act 1993 requires authorities to take practicable measures to implement DAIPs through agents and contractors. Engaging key agents and contractors about your DAIP helps to make sure that services delivered to the public on your organisation's behalf share the values and reputation associated with your commitment to access and inclusion.

a. Does your organisation have measures in place to influence your agents and contractors to act in accordance with your access and inclusion values? No, we have no identified agents or contractors

b. If Yes, please briefly describe your organisation's approach.

9. General feedback

If you have anything else you wish to share about your organisation's experiences, or general feedback or advocacy about access and inclusion, please include below.

The situation in regard to people with disabilities is less here in remote and rural settings. People who travel here as tourists always have someone with them to assist them over the long journeys. Our Local people with disabilities are more easily accommodated as they always have family, and if they do not, then the community always makes sure that they are looked after and catered for wherever possible. Council will forever ensure that new buildings and developments cater for the needs of people with disabilities in regards to access to buildings and services and facilities within the Shire.

Freedom of Information Statement

This information statement is published by the Shire of Yalgoo in accordance with the requirements of the Freedom of Information Act 1992.

It is intended that the information statement be included as part of the Annual Report and received each year as part of the Annual Electors meeting.

1. Structure and Functions of Council

a) *Establishment*

The Shire of Yalgoo is established under the *Local Government Act 1995*, which governs how the administration for the Shire is carried out. Other major legislation which creates a duty or an authority for Council to act includes –

- Local Government Act (Miscellaneous Provisions) Act 1960
- Town Planning and Development 1928
- Bush Fires Act 1954
- Dog Act 1976
- Cat Act 2011
- Cemeteries Act 1986
- Health Act 1911
- Freedom of Information Act 1992
- Disabilities and Amendment Act 1999
- Occupational Health and Safety Act 1994
- Equal Opportunities Act 1984

In addition, there is a wide range of other legislative responsibilities.

b) *Council*

Council's affairs are managed by six people elected from the community who represent the whole Shire. Council acts as a "community board", establishing policies and making decisions within the Local Government Act on a wide range of issues affecting the community, in keeping with legislation requirements to:

- determine policies to be applied by Council in exercising its discretionary powers;
- determine the type, range and scope of projects to be undertaken by Council;
- develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of Council.

Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken and the allocation of resources to such works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications for residential and commercial development.

Meetings of Council and Committees are advertised at least once each year. Ordinary meetings of Council will be held on the last Friday of each month commencing at 10.00 am. All members of the public are welcome to attend. Two meetings per year are held at Paynes Find in recognition

that the Shire district covers an extensive geographic area with remote populations. Meeting at Paynes Find offers members of this remote locality the opportunity to attend a Council meeting without a 310 kilometre round trip on gravel roads.

Local public notice is given before any change of date of a meeting.

c) Regional Involvement

Elected members are involved with many organisations within the community, and also actively represent the community at a regional or state level. Council's nominations include –

- Murchison Country Zone of the WA Local Government Association (regional)
- Murchison Vermin Regional Council (regional)
- State Road Funds for Local Roads Sub-Group (regional)
- Gundawa Conservation Association (GCA)

d) Committees

Council utilises occasional committees as and when required. An Audit Committee meets as needed, in accordance with the requirements of the Local Government Act.

e) Agendas

To ensure that all items are included in the agenda, matters for consideration should reach the Council office at least 12 days before the Council meeting date as agendas are prepared for distribution at least 3 days in advance. A copy of the agenda is available to the public before the meetings.

f) Minutes

The Minutes are available for inspection after the meeting (usually about one week). Please note that all Minutes are subject to confirmation by Council at the following meeting.

g) Delegated Authority

The Chief Executive Officer and other officers of Council have delegated authority to make decisions on a number of specified administration and policy matters. These delegations are listed in the Delegations Register and are reviewed annually by Council.

2. Service to the Community

Council provides an extensive variety of services for the community under authority of a wide range of legislation. Services provided include –

- building control
- cemetery
- bush fire control
- citizenship ceremonies
- dog and cat control
- community bus
- environmental health
- demolition permits
- litter bins
- drainage
- parks & reserves
- fire prevention
- playground equipment
- library services
- public toilets
- media releases
- planning control
- rubbish collection
- public health services
- stormwater drainage
- public buildings for hire
- recreational /sporting facilities
- street lighting
- roads / footpaths /kerbing
- street tree planting
- vehicle licencing agency

3. Public Participation

Members of the public have a number of opportunities to put forward their views on particular issues before Council. These include:

- Deputations – With the permission of the President, a member of the public may address Council personally, on behalf of another or on behalf of an organisation.
- Submissions – Some development applications do not require special approval of Council. Where special approval is required, residents are notified by advertising in the local newspaper, and in some instances they may also be notified individually by Council or the developer. When an application is publicly notified, residents have the opportunity to make a written submission to Council expressing their views regarding the application.
- Petitions – Written petitions can be addressed to Council on any issue within the Council's jurisdiction.
- Written request – Members of the public can write to Council on any Council policy, activity or service.
- Elected members – Members of the public can contact any of the elected members to discuss any issue relevant to Council.
- Council meetings – public question time.

4. Access to Council Documents

Many documents are available for public inspection free of charge at the Council office. Copies of some documents can be made available, although some will incur a charge to cover photocopying. Information that is available includes –

- Committee Agendas
- Council Agendas
- Minutes of Committee Meetings
- Minutes of Council Meetings
- Delegations Manual
- Policy Manual
- Annual Budget
- Annual Report
- Annual Financial Statement
- Council Local Laws
- Town Planning Scheme
- Electoral Rolls
- Plan for the Future
- Disability and Inclusion Plan

Requests for other information will be considered in accordance with the Freedom of Information Act. Under this legislation, an application fee and search fee must be submitted with the completed request form unless the information required is personal or an exemption is granted.

5. Amending Personal Information

Applications for information or to view / amend personal information should be made to the CEO.

6. Procedures and Access Arrangements

a) *FOI Operations*

It is the aim of the agency to make information available promptly and at the lowest cost. Documents will therefore be provided outside the FOI process where possible.

If information is not routinely available, the *Freedom of Information Act* 1992 provides the right to apply for documents held by the agency and to enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading.

b) *Freedom of Information Applications*

Access applications have to -

- be in writing;
- give enough information so that the documents requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the agency with any application fee payable.

Applications and enquiries should be addressed to the CEO.

Applications will be acknowledged in writing and you will be notified of the decision within 45 days.

c) *Freedom of Information Charges*

The scale of fees and charges is set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows.

- | | |
|---|--------------------|
| • <i>Personal information about the applicant</i> | <i>No fee</i> |
| • <i>Application fee (for non-personal information)</i> | <i>\$30.00</i> |
| • <i>Charge for time dealing with the application (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Access time supervised by staff (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Photocopying staff time (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Per photocopy</i> | <i>\$0.30</i> |
| • <i>Transcribing from tape, film or computer (per hour, or pro rata)</i> | <i>\$30.00</i> |
| • <i>Duplicating a tape, film or computer information</i> | <i>Actual Cost</i> |
| • <i>Delivery, packaging and postage</i> | <i>Actual Cost</i> |

d) *Deposits*

- | | |
|---|------------|
| • <i>Advance deposit may be required of the estimated charges</i> | <i>25%</i> |
| • <i>Further advance deposit may be required to meet the charges for dealing with the application</i> | <i>75%</i> |

For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by 25%.

e) *Access Arrangements*

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

f) *Notice of Decision*

As soon as possible but in any case within 45 days you will be provided with a notice of decision which will include details such as -

- the date which the decision was made
- the name and the designation of the officer who made the decision
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document
- information on the right to review and the procedures to be followed to exercise those rights.

f) *Refusal of Access*

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Application should be made in writing within 30 days of receiving the notice of decision.

You will be notified of the outcome of the review within 15 days.

If you disagree with the result you then can apply to the Information Commissioner for an external review, and details would be advised to applicants when the internal review decision is issued.

Enquiries, applications for information or to view / amend personal information, should be made to –

Chief Executive Officer

Shire of Yalgoo

37 Gibbons Street

YALGOO WA 6635

Enquiries can also be made to –

Office of the Information Commissioner

Albert Facey House

469 Wellington St

PERTH WA 6000

Phone: 6551 7888 or 1800 621 244

Fax: 6551 7889

Email: info@foi.wa.gov.au

Web site: www.foi.wa.gov.au

RECORD KEEPING

Background

The State Records Act 2000 is an Act to provide for the keeping of State records and for related purposes. Section 19 of the Act requires each government organisation have a Record Keeping Plan that has been approved by the State Records Commission.

The purpose of a Record Keeping Plan is to set out which records are to be created by the organisation and how it is to keep those records. Record Keeping Plans are to provide an accurate reflection of the record keeping program within the organisation, including information regarding the organisation's record keeping system(s), disposal arrangements, policies, practices and procedures. The Record Keeping Plan is the primary means of providing evidence of compliance with the Act and that best practices have been implemented in the organisation. In accordance with Section 17 of the Act, the Shire of Yalgoo and all its employees are legally required to comply with the contents of this plan.

The Shire of Yalgoo objectives for record keeping are:

- compliance with Section 19 of the State Records Act 2000,
- meeting the compliance requirements of the State Records Commission Standards and Records Management Standard AS15489,
- processes are in place to facilitate the accurate recording of business transactions and decisions,
- recorded information can be retrieved quickly, accurately and cheaply when required,
- protection and preservation of government records.

Minimum Compliance Requirements

The record keeping plan is to provide evidence to address that –

- From time to time (where necessary) an external consultant is engaged to conduct a recordkeeping training session for staff.
- Staff are also encouraged to attend training courses outside the organisation whenever practicable. Information sessions are conducted for staff as required.
- The Shire provides brochures or newsletters to publish recordkeeping information, highlight issues, or bring particular recordkeeping matters to staff attention.
- The Shire's Induction Program for new employees includes an introduction to the local government's recordkeeping system and program, and information on their recordkeeping responsibilities.

The Shire in October 2016 adopted its Corporate Record Keeping Procedures detailed in its Record Keeping Procedures Handbook. Keywords for Council has been implemented. Staff have received training and the overall project will include archiving and destruction, improved record keeping facilities and review of the records management plan.

Review

The State Records Act 2000 s.28 (5) requires that Records Keeping Plan must be reviewed at least every five years. Between reviews, the implementation / continuation of requirements is to be further developed. The Plan was reviewed in 2016 and will be review in 2022.

Appended – Shire of Yalgoo Audited Financial Statements and Auditors Report for the financial year ended 30 June 2020.

Local Roads and Community Infrastructure Program Phase 2 Work Schedule - Project Nomination

Declaration

I declare that:

- I have read, understood and agree to abide by the Program Guidelines on the Department's website at www.investment.infrastructure.gov.au/lrci as in force at the time of submission
- I have read, understood and agree to the Grant Agreement
- The information I have submitted in this form is, to the best of my knowledge, true, accurate and complete. I also understand that giving false or misleading information is a serious offence under the *Criminal Code 1995* (Cth)
- The project is an eligible grant activity
- The project will be physically complete by 31 December 2021 unless otherwise agreed by the Department
- To the best of my knowledge there are no conflicts of interest OR I have separately provided information to the Department on any conflicts of interest
- I understand that a condition of this grant funding is that the Eligible Funding Recipient commits to a minimum level of infrastructure spending in the 2021-22 financial year in accordance with the requirements outlined in the Grant Agreement and Program Guidelines.
- That the Eligible Funding Recipient and its subcontractors and independent contractors will comply with all applicable laws
- I understand that the Local Roads and Community Infrastructure Program is an Australian Government program and that the Department will use the information provided in accordance with the following:
 - Australian Government Public Data Policy Statement
 - Commonwealth Grants Rules and Guidelines
 - Applicable Australian laws.
- I am authorised to complete this form and to sign and submit this declaration on behalf of the Eligible Funding Recipient.

☒ Yes

☐ No

Full name: Ian Holland

Position: Chief Executive Officer

Email address: ceo@yalgoo.wa.gov.au

Date: 13/4/2022



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

Local Roads and Community Infrastructure Program Phase 2 - Work Schedule - Project Nomination

Funding Recipients are required to nominate project(s) they plan to undertake with LRCI Program Phase 2 funding by providing information to the Department of Infrastructure, Transport, Regional Development and Communications ('Department') via emailing LRCIP@infrastructure.gov.au. A separate Project Nomination row must be completed for each project or group of small projects that an Eligible Funding Recipient wishes to undertake.

For ease of assessment, and to limit requests for more information, please fill all fields as completely and accurately as possible.

Name		Shire of Yalgoo, Western Australia				LRCI Phase 2 Funding Allocation					\$285,431
#	Project Name	Project Description / Problem Being Addressed	Infrastructure Type	Total Project Cost	LRCI Phase 2 Funding Required *	Construction Start Date	Construction End Date	Estimated jobs supported		Project Electorate	Project Land / Asset Owner **
	[Project location or street address: Work category]	[Please align project description to project work categories on Page 3 where possible]	[Please select one item]	[\$]	[\$]	[MM/YY]	[MM/YY]	[Numerical figure – refer FAQ instructions]		[Please list the Federal Project Electorate]	[Please select one item]
					Funding required should not exceed allocation	Construction to be within 01/21 and 06/22, as per guidelines		Council employees	Contractors		
1	Yalgoo Hall	Unable to accomplish within timeframes. Limited regional building capacity as a result of Covid and Cyclone Seroja.	Community	\$0	\$0	02/21	06/22			Durack	Council
	Yalgoo-Ninghan Road & Morawa-Yalgoo Road	To conduct x km of pavement repair. Significant wet weather has created a need for rehabilitation to key Shire sealed roads. Repair will allow future reseal by Council.	Road	\$200,000	\$200,000	05/2022	06/2022	2	4	Durack	Council
	Yalgoo Community Point to Point Wireless	Administration installed a fibre internet connection in 2020. So that this key service can be utilised by the community and tourists point to point wireless infrastructure will be installed so that the internet can be accessed at the following Yalgoo facilities. Community Art Centre, Hall and Caravan Park.	Community	\$85,431	\$85,431	05/2022	06/2022	0	2	Durack	Council
1	Total	-	-	\$285,431	\$285,431	-	-	2	6	-	-

Has the availability of funding under the Local Roads and Community Infrastructure Program required you to hire additional Council staff? Yes, New staff have been utilised to action projects.

Yes

Number

1



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

#	* If project is not fully funded by LRCI, state details of Council or other contribution	** If Project Land or Asset Owner is not Council, please indicate nature of permission	If applicable, details of any recycled materials used on the project
1			



Australian Government

Department of Infrastructure, Transport,
Regional Development and Communications

Project Work Categories

Work Category	Description
General Road Maintenance	Pothole repairs, vegetation clearing, minor crack sealing and grading (unless new gravel is being added) are all considered to be general maintenance.
Construction of a new road	Construction of a road where no road existed on that alignment before.
Reconstruction	Rebuilding a road that already exists (can include upgrading)
Rehabilitation	Work to return a road to its original standard
Widening	Work to make the surface or pavement of a road wider
Sheeting / Re-sheeting	Where additional gravel etc. is added on top of an existing road
Sealing	Putting a seal on an unsealed road.
Resealing	Second or subsequent sealing of roads
Bridge works	Any work involving bridges or culverts
Tunnel works	A tunnel to enable the building an underground road
Drainage	Culverts, kerb and guttering and related activities where the purpose of the works is to improve drainage only.
Traffic improvement	Works involving traffic calming devices, traffic lights, pedestrian islands, lighting, warning signs and roundabouts
Street lighting equipment	Works related to vehicle traffic and pedestrian lighting
Closed Circuit TV (CCTV)	Works associated with installing a fixed mobile CCTV system
Bicycle and Walking Paths	Works involving cycling and pedestrian infrastructure
Painting/Improvements to community facilities	Community facilities include community centres, community halls, childcare centres, educational establishment, club houses, and entertainment facilities
Repairs/Replacement of fencing	Works relating to building a new fence or repairs/replacement of existing fences
Improved Accessibility of Community Facilities and Areas	Works could include pedestrian bridges, ramps, accessible public toilets, and designated car parking for individuals with a disability
Landscaping Improvements	Works could include tree planting to increase shade, creation of green spaces, and beautification of roundabouts
Picnic Shelters or Barbeque Facilities at Community Parks	Self-explanatory
Playgrounds and Skate parks (including all ability playgrounds)	Self-explanatory
Toilet Blocks	Works relating to construction or maintenance of public toilet block amenities
Replacement of Light Bulbs in Street Lights	Self-explanatory
Noise and Vibration Mitigation Measures	Works related to reducing and mitigating noise and vibrations, such as quieter pavement surfaces and noise barriers
Off-road Car Parks	Such as off-road car parks at sporting grounds or parks
Sporting and recreation facilities	Works to upgrade, repair or maintain sporting ovals, courts, swimming pools etc
Other	Works that do not fall into the above categories