

**ATTACHMENT NO. 11**

## POSTAL ELECTION TIMETABLE 2019 Local Government Ordinary Election

Days to Polling Day	Local Government Act	References to Act/Regs	Day	Date
80	Last day for declaration to have the Electoral Commissioner conduct a postal election.	LGA 4.20 (2)(3)(4)	Wed	Wednesday, July 31, 2019
80	A decision made to conduct the election as a postal election cannot be rescinded after the 80th day.	LGA 4.61(5)	Wed	Wednesday, July 31, 2019
70	Electoral Commissioner to appoint a person to be the Returning Officer of the Local Government for the election.	LGA 4.20 (4)	Sat	Saturday, August 10, 2019
70 to 56	Between the 70th/56th day the CEO is to give Statewide public notice of the time and date of close of enrolments. <b>Preferred date Wednesday 14 August 2019</b>	LGA 4.39(2)	Sat to Sat	Saturday, August 10, 2019 to Saturday, August 24, 2019
56	Last day for the CEO to advise the Electoral Commissioner of the need to prepare a residents roll.	LGA 4.40(1)		Saturday, August 24, 2019
56	Advertising may begin for nominations from 56 days and no later than 45 days before election day. <b>Preferred date Wednesday 28 August 2019</b>	LGA 4.47(1)	Sat	Saturday, August 24, 2019
50	Close roll 5.00 pm	LGA 4.39(1)	Fri	Friday, August 30, 2019
45	Last day for advertisement to be placed calling for nominations.	LGA 4.47(1)	Wed	Wednesday, September 4, 2019
44	<b>Nominations Open</b> First day for candidates to lodge completed nomination paper, in the prescribed form, with the Returning Officer. Nominations period is open for 8 days.	LGA 4.49(a)	Thu	<b>Thursday, September 5, 2019</b>
38	If a candidate's nomination is withdrawn not later than 4.00 pm on the 38th day before election day, the candidate's deposit is to be refunded.	Reg. 27(5)	Wed	Wednesday, September 11, 2019
37	Caretaker period applies	LGA 4.49	Wed	Thursday, September 12, 2019
37	<b>Close of Nominations</b> 4.00 pm on the 37th day before election day.	LGA 4.49(a)	Thu	<b>Thursday, September 12, 2019</b>
36	Last day for the CEO to prepare & certify an owners & occupiers roll for the election. Last day for the Electoral Commissioner to prepare & certify a residents roll.	LGA 4.41(1) LGA 4.40(2)	Fri	Friday, September 13, 2019
29	Commencement of lodgement of Country Local Government District election packages with Australia Post. Delivery dependent on normal Australia Post standards.		Fri	Friday, September 20, 2019
24	Commencement of lodgement of Metropolitan Local Government District election packages with Australia Post. Delivery dependent on normal Australia Post standards.		Wed	Wednesday, September 25, 2019
22	The preparation of any consolidated roll under subregulation (1) be completed on or before 22nd day before election day.	Reg. 18(2)	Fri	Friday, September 27, 2019
19	<b>Public Holiday</b>		Mon	Monday, September 30, 2019
19	Last day for the Returning Officer to give Statewide public notice of the election. <b>Preferred date Wednesday 18 September 2019</b>	LGA 4.64(1)	Mon	Monday, September 30, 2019
18	Commence processing returned election packages		Tue	Tuesday, October 1, 2019
0	Caretaker period expires 6pm Close of poll 6.00 pm		Sat	Saturday, October 19, 2019
0	<b>Election Day</b> Close of poll 6.00 pm	LGA 4.7	Sat	<b>Saturday, October 19, 2019</b>

Post Election Day	Post Declaration	References to Act/Regs	Day	Date
5	Election result advertisement.	LGA 4.77	Thu	Thursday, October 24, 2019
14	Report to Minister. The report relating to an election under section 4.79 is to be provided to the Minister within 14 days after the declaration of the result of the election.	Reg.81	Sat	Saturday, November 2, 2019
28	An invalidity complaint is to be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.	LGA 4.81(1)	Sat	Saturday, November 16, 2019

Roll Close

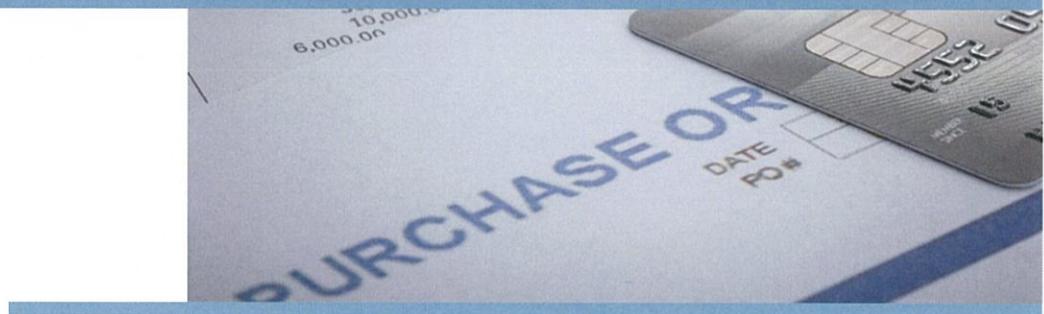
Nominations Open

Nominations Close

Election Day

**ATTACHMENT NO. 12**

# Western Australian Auditor General's Report



## Local Government Procurement



Report 5: October 2018-19

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ISSN: 2200-1913 (Print)  
ISSN: 2200-1921 (Online)

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

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**Local Government Procurement**

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Report 5  
October 2018-19



**THE PRESIDENT  
LEGISLATIVE COUNCIL**

**THE SPEAKER  
LEGISLATIVE ASSEMBLY**

### **LOCAL GOVERNMENT PROCUREMENT**

This report has been prepared for Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Auditing and Assurance Standards. Narrow scope performance audits have a tight focus and generally target compliance with legislation, public sector policies and accepted good practice.

The audit objective was to determine if local governments have effective procurement arrangements in place.

I wish to acknowledge the cooperation of staff at the local governments included in this audit.

A handwritten signature in black ink, appearing to read 'Caroline Spencer'.

CAROLINE SPENCER  
AUDITOR GENERAL  
11 October 2018

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## Auditor General's overview

I am pleased to present this performance audit on aspects of local government procurement that require close attention.

Local governments in Western Australia manage more than \$40 billion in community assets and spend over \$4 billion annually on community infrastructure and services such as roads and footpaths, public halls, recreation facilities and rubbish collection.

Good procurement practices centred around the principles of probity, accountability and transparency are key to managing procurement risks and the delivery of good outcomes for ratepayers. When procurement processes are not followed, or local governments are seen not to be acting in the best interests of their communities, they face reputational damage and expose themselves to the risk of fraud and misconduct. Unfortunately, there are numerous recent reports from integrity agencies which highlight the very real consequences when procurement activities in the public sector are not managed effectively.

My report highlights weaknesses in procurement controls, processes and documentation across the 8 local governments we audited, as well as the need for them to build procurement capability to give staff the knowledge and skills to effectively carry out their jobs. These generally reflect areas for improvement identified in our previous audit reports about State Government entities as well as other public reports.

Some local governments disagreed with the significance of a number of control weaknesses identified. Local governments considered that a finding was not worthy of a 'significant' rating if the control weakness did not result in a breach of regulations or the audit did not find evidence of wrongdoing. While legislation places minimum specific requirements on local governments, they still need to ensure they have strong internal controls and good governance. Controls prevent things going wrong and are particularly important in financial management processes, where there is an inherent risk of financial misappropriation. I welcome discussion on this matter and am pleased all local governments have committed to amending their policies and procedures and improving internal controls over purchases, where required.

The findings from this audit have helped me identify areas worthy of future audit attention. Fostering enhanced understanding in the local government sector about the importance of strong internal control frameworks, around not only procurement, but over a wide range of areas, including information system security and regulatory functions, will be prioritised in our future work. I encourage all local governments to review their procurement practices against the focus areas of this audit.



# Executive summary

## Introduction

The objective of this audit was to assess the effectiveness of procurement arrangements at 8 local government entities (LGs) of varying sizes in both metropolitan and regional Western Australia.

## Background

There are currently 148<sup>1</sup> LGs in WA. The population and geographical spread of each LG varies significantly, from small regional LGs like the Shire of Sandstone with a population of around 90, to large metropolitan LGs like the City of Stirling with a population of around 220,000.

LGs in WA employ around 15,000 people and manage more than \$40 billion in community assets. In 2016-17, the total expenditure across all Western Australian LGs was over \$4 billion.

Procurement activities in LGs are primarily governed by the Local Government (Functions and General) Regulations 1996 (the Regulations). The Regulations require LGs to have policies for purchases that are expected to be less than \$150,000. LGs develop their own policies, which are required to cover things like the form (verbal or written) and minimum number of quotes that must be obtained, and how procurement information will be recorded and retained.

For purchases over \$150,000, the Regulations set specific requirements for public tender. These include advertising, acceptance and rejection of tender applications, notification of outcomes, and maintaining a tenders' register.

The Regulations also allow for exemptions from the public tender process, these include, but are not limited to:

- certain emergency situations
- if a contract is to be awarded through auction (with Council approval)
- if goods and services are obtained through the WA Local Government Association's (WALGA) Preferred Supplier Program – a program of suppliers that have been pre-qualified to supply certain goods and services. WALGA members, of which most LGs are, can access the program.

LGs that are members of WALGA can also access a procurement toolkit that includes purchasing and contract management templates. LGs that use WALGA services are still required to meet their own policy and probity requirements and comply with the Regulations.

There are a number of procurement processes and controls that help reduce broader procurement risks and support value for money (Figure 1). Some of these are covered in Regulations, others are based on sound practice.

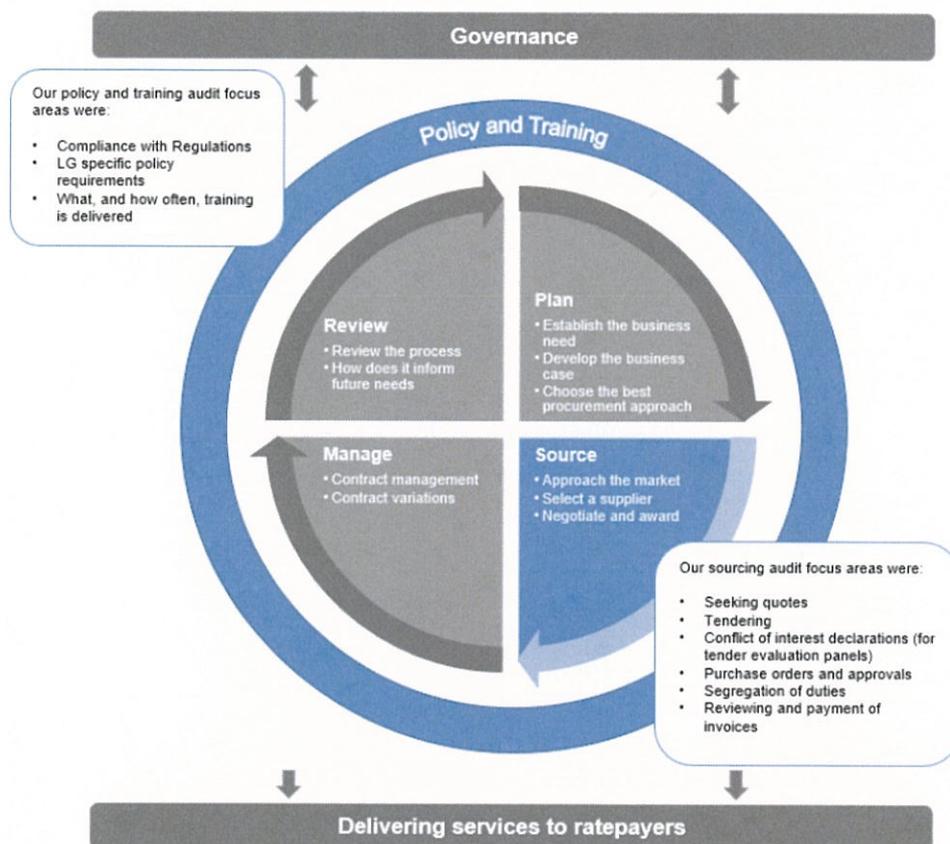
Due to a variety of factors affecting the way that LGs procure, we did not expect to find identical procurement practices across the LGs included in our audit. The audit therefore required significant judgement when assessing proper procurement practices. However, we did expect them to meet the principles of the *Local Government Act 1995* which places obligations on councils to oversee the allocation of the LG's finances and resources, and for determining the LG's policies, as well as for LGs to keep proper accounts and records.

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<sup>1</sup> This includes 137 LGs, 2 Indian Ocean territories and 9 regional councils.

Furthermore, LGs are required to establish efficient systems and procedures for financial management which includes procurement.

Our audit focus areas are set out in Appendix 1. We reviewed the processes and controls used by LGs, but we did not review if procurement decisions attained the best value for money or outcomes for LG communities.



Source: OAG, with blue shading showing areas within audit scope

**Figure 1: Procurement framework**

## Audit conclusion

All 8 local governments we reviewed had shortcomings in their procurement practices, most related to weak procurement controls, processes and documentation for tendering, purchase orders and approvals, and reviewing invoices and payment. However, we did not identify any evidence of misconduct.

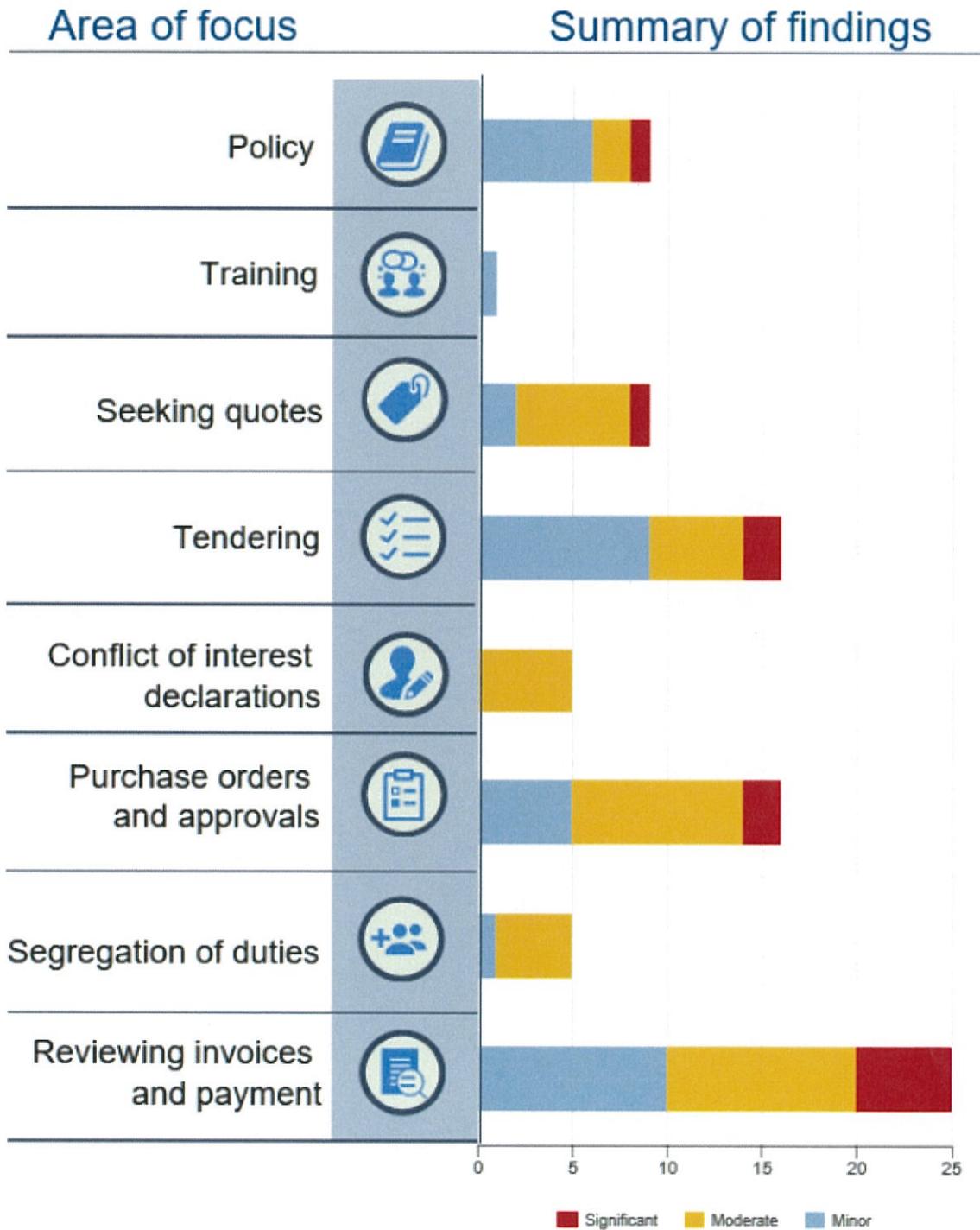
Local governments varied in how well they complied with legislation and their own procurement policies. While local government's policies broadly met regulatory requirements, they need to do more to monitor procurement controls and the effectiveness of processes. We saw no notable difference in the effectiveness of controls between the regional and metropolitan, and the small and large local governments we examined.

Having policies and controls that are appropriate, and monitoring their effectiveness is essential if local governments, and the ratepayers that they serve, are to have confidence in local government procurement activities. Procurement practices that focus solely on minimum compliance with legislation are unlikely to provide local governments with the oversight and control they need to address risks and ensure value for money in their procurement.

The issues identified in this audit are relatively simple to fix. By addressing them, governance of this important local government function can be strengthened.

## Summary

We reported 86 detailed findings across the 8 LGs. This included 11 significant findings across 5 LGs, and 41 moderate and 34 minor across all 8 LGs. Figure 2 shows the findings against all our audit focus areas.

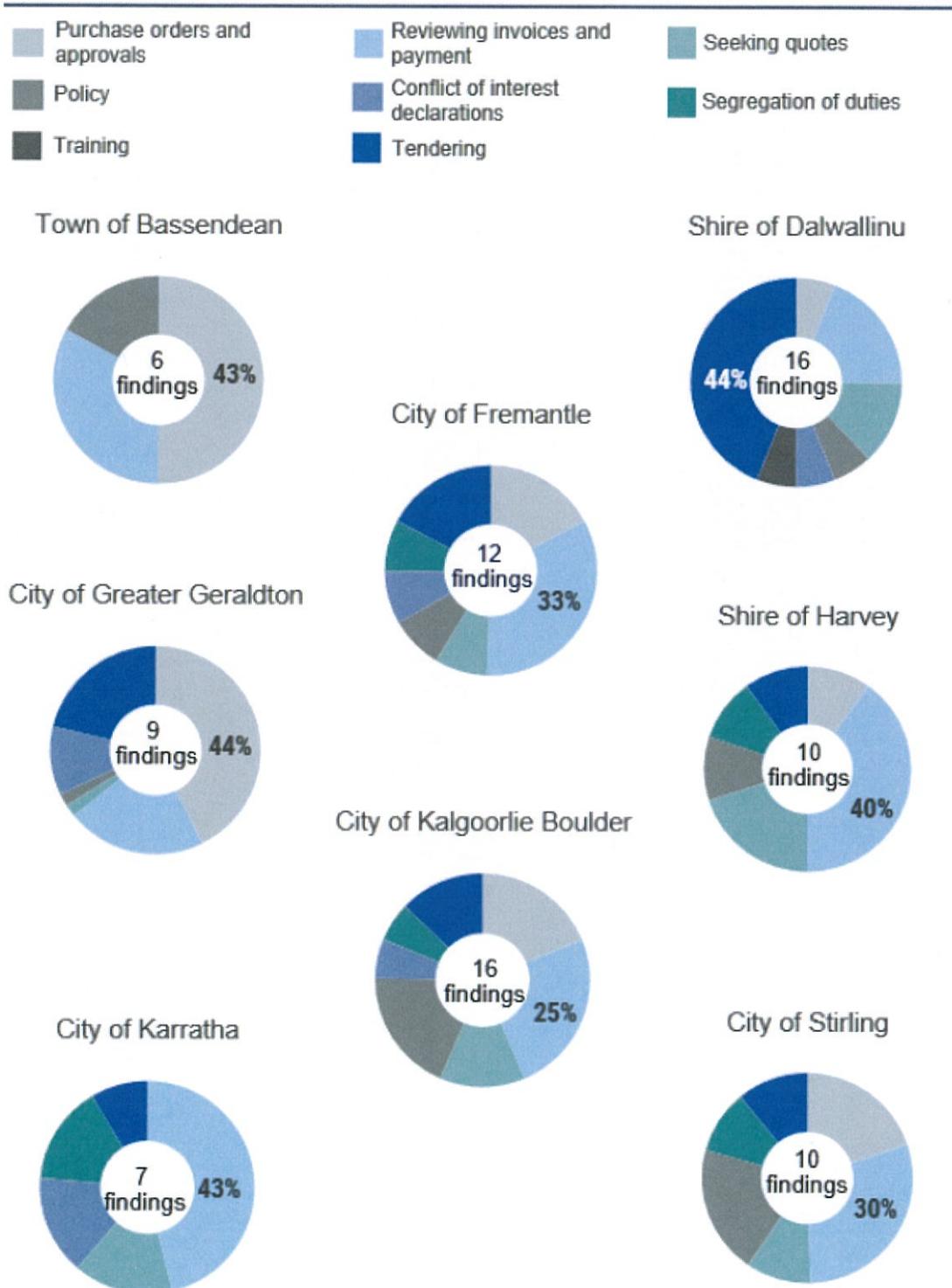


Source: OAG

Figure 2: Summary of key findings

## Findings per local government

The issues we identified represent weaknesses in key policy and control principles. Figure 3 shows the breakdown of findings for each of the 8 LGs we reviewed, and shows no specific trends across size or location of the LG.



Source: OAG

Figure 3: Key findings by LG

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## Recommendations

All LGs, including those not sampled in this audit, should review their policies, processes and controls against the focus areas of our audit in Appendix 1.

Each LG we audited should provide an action plan to address this recommendation, table it with their Council, and make it available on their website, as per the *Local Government Act 1995*.

## **Response from local governments**

Local governments in our sample generally accepted our recommendations and confirmed that, where relevant, they have either amended their policies, procedures or administrative systems or will improve controls for monitoring and managing procurement activities.

## Audit focus and scope

The audit objective was to determine if LGs have effective procurement arrangements in place.

The specific lines of inquiry were:

- Have LGs established policies and procedures for procurement of goods and services?
- Is there effective oversight and control of procurement activities?

We visited and reviewed the following LGs:

- Town of Bassendean
- Shire of Dalwallinu
- City of Fremantle
- City of Greater Geraldton
- Shire of Harvey
- City of Kalgoorlie Boulder
- City of Karratha
- City of Stirling.

We assessed LGs against the policy, training, and sourcing audit focus areas shown in Appendix 1. This audit did not review if procurement decisions attained the best value for money or outcomes for LG communities.

At each LG we selected 20 transactions with a value under \$150,000. For these items we reviewed recordkeeping of procurement activities, segregation of duties, quote processes, decision and approval delegations, LG policy and compliance with the Regulations. We also reviewed LGs use of WALGA's Preferred Suppliers as a procurement route, but did not review the arrangements in place at WALGA.

We reviewed a separate sample of 5 tenders from each LG. We assessed them against the requirements in the Regulations, including where and how long they were advertised, how submissions were recorded, if assessments were completed and recorded and if tenderers were notified of outcomes. We also reviewed how LGs recorded and assessed declarations of interests for tender evaluation panels and where applicable, council agendas, minutes and reports.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Assurance Standards ASAE 3500 Performance Engagements. We complied with the independence and other relevant ethical requirements related to assurance engagements. Performance audits primarily focus on the effective management of agency and LG programs and activities. The approximate cost of undertaking and tabling of this audit was \$470,000.

## Findings

### **While all LGs had procurement policies and procedures, they are not always effectively and consistently used**

All LGs had policies and training in place to support staff in the procurement process. However, we found examples where LG procurement activity did not comply with their own policies, either because staff did not understand the policy requirements, or the policy did not meet the LG's needs. This included instances where the purchasing method used did not comply with the LG's own policies:

- 5 of the 8 LGs had instances of staff not seeking and recording quotes in line with their own policies
- 2 LGs had purchases that should have gone to tender, but did not.

### **LGs do not always purchase in line with their own policies**

We found 23 purchases across 5 LGs, one of which had 8 instances where staff did not obtain quotes or failed to record them in accordance with their policies. Seeking and recording quotes promotes open and effective purchasing. When LGs do not comply with their own policies it reduces the likelihood they will get value for money and increases the potential for misappropriation of funds.

We also identified 2 purchases at 2 LGs that should have gone to tender, but did not. One LG sought quotes for the purchase from a number of suppliers, but did not tender. The other accepted a quote from a single supplier. Neither process met the tender, or exemption requirements under the Regulations. Tendering for high value purchases supports LGs in understanding the market and encourages open and effective competition for suppliers.

### **All LGs had procurement policies but there is opportunity to improve**

All 8 LGs we reviewed had purchasing policies. At the time of our audit, 1 LG had a high level policy which did not meet the requirements of the Regulations. The LG has since updated its policy to meet requirements.

LGs should review their policies to ensure things like purchasing thresholds and quote requirements reflect current needs. In doing this LGs demonstrate they meet regulatory requirements and their policies are fit for their purpose. The issues identified above, around non-compliance with policy, also highlight an opportunity for LGs to review the appropriateness of their policies. Non-compliance can indicate a lack of understanding by staff, or that policies no longer meet the needs of the LG.

### **LGs provided staff with procurement training**

All 8 LGs provided procurement training to staff. Three LGs delivered procurement training programs that included both induction and set refresher sessions. We found the training content to be sound as it not only covered policy and legislative requirements, process and procedures, but also provided essential context around procurement compliance and probity.

The other 5 LGs provided training at induction, through on-the-job activities or as a result of policy updates. We found this training covered policy requirements, but provided less context around procurement risks and individual accountability. These LGs also lacked a clear approach to providing refresher training.

The Corruption and Crime Commission's 2015 *Report on Misconduct Risk in Local Government Procurement*<sup>2</sup> (CCC report) identified inadequate training as one of the risks common to procurement related misconduct in LGs. Structured training and regular refresher training helps LGs manage this risk and reduce the number of instances of non-compliance with LG policies.

## **LGs need better procurement oversight and controls**

We found weaknesses in key controls around approvals, segregation of duties, and checking of invoices at the 8 LGs. This exposes LGs to unnecessary procurement risks, such as improper use of funds or paying for goods and services not received.

### **Controls over raising and approving purchase orders could be improved**

We saw a range of control weaknesses over purchase orders across all LGs, these included:

- 5 purchase orders across 4 LGs that were approved by staff without the appropriate authority to do so. All LGs maintained lists of the role, position and dollar value limits of staff that are authorised to approve purchase orders. However, these approval limits were not always complied with, which increases the risk that goods or services are procured by someone without the proper experience or authority to determine the best value purchase for the LG.
- 13 instances across 5 LGs where purchase orders were raised after invoices were received. Purchase orders act as an internal approval and control mechanism to proceed with a purchase. These controls are ineffective if purchase orders are raised after goods and services have been received. It is not possible for the LG to determine who approved the initial request for the goods or services, and if they had the proper authority to do so.
- We found a small number of purchase orders at 3 LGs that were raised for \$0 or for a nominal value (e.g. \$0.91) that did not reflect the expected spend. This was despite there being a known budget, quote or existing contracts for many of these items. Purchase orders should be raised for the full, expected amount prior to the purchase being made and approved by someone with appropriate delegation. This increases the likelihood that expenditure will be capped or monitored.

### **LGs should strengthen processes for checking goods and services when receiving them**

We identified 36 invoices across 8 LGs that could not be verified against purchase orders, quotes or contracts. The invoices contained insufficient detail to reconcile them against agreed contract milestones and price schedules, but had still been approved for payment by the LG. The invoices included instances of LGs being overcharged and undercharged. Verifying invoices for payment is an important control to ensure that LGs have received the expected goods and services and that they have been correctly charged.

It is important that even small variances are checked as these are more likely to go undetected for long periods of time. The CCC Report identified supervisors not checking payment processes and work actually done on contracts as common risks to procurement related misconduct.

Sound practice is to ensure that there is evidence to support all transactions and that a clear audit trail exists. This includes documentation for contract payments, any variations, and reviewing supplier invoices for accuracy.

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<sup>2</sup> Corruption and Crime Commission. 2015. *Report on Misconduct Risk in Local Government Procurement*.

## **LGs had weaknesses in their segregation of duties**

Five of 8 LGs had not effectively segregated key steps in the procurement process or had insufficient records to show controls had been followed. For example:

- In 9 of the 20 purchases we reviewed at 1 LG, the same person had approved purchase orders, checked that goods and services had been received, and approved invoices to progress for payment. The 9 purchases totalled less than \$150,000.

Four LGs captured insufficient information for us to independently verify who was receiving goods and services and approving invoices to progress to payment. Without clear records the risk of inappropriate payments is increased and the effectiveness of monitoring controls is reduced.

Stronger controls would include, where possible, the implementation of automated systems that require segregation across the different procurement functions.

Segregation of duties is a key internal control which assumes the risk of two or more people making the same error or colluding to defraud is less than an individual acting alone<sup>3</sup>. The CCC Report identified failure to separate duties as a risk common to procurement related misconduct. The report cited the example of one person being able to be involved in various stages of organising contracts and authorising payments. Segregating duties is one key way LGs can reduce this risk.

In smaller LGs, where resources are limited and full segregation is more difficult, the increased involvement of other senior staff in checking purchases and controls can mitigate this risk.

While we identified weaknesses in individual segregations, we did not identify any purchases where one person was the sole approver for all steps in the process, including payment.

## **Procurement decisions and conflict of interest considerations need to be better documented**

To ensure accountable and transparent procurement activities LGs need to document key processes. This includes justifying the use of sole supplier exemptions, tendering decisions and potential conflicts of interests.

### **Exemptions from seeking quotes are regularly used, but are poorly documented and not always justified**

All 8 LGs claimed exemptions from procurement policies for purchases we reviewed. Exemptions can improve efficiency in procurement activities, but need to be properly managed and sufficiently justified. They should not be used to avoid testing the market. Of the 8 LGs:

- 5 LGs did not have sufficient records to support sole supplier exemptions, 3 LGs did.
- 1 LG used the sole supplier provisions 5 times for purchases totalling nearly \$150,000 but did not keep records to support these exemptions in line with its own policy. In 1 instance, when we requested support for the use of the sole supplier provision the LG advised that the supplier was an authorised distributor of a product, not that they were a sole supplier.

There are opportunities for LGs to be more transparent and efficient around when exemptions can be applied. For example, 1 LG achieved this by including a list of purchase types that were exempt from policy requirements (e.g. legal fees, utilities). Ideally this list

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<sup>3</sup> Western Australian Local Government Accounting Manual, Section 7 – Internal Control Framework, p 27.

would be approved by Council. Reporting higher value exemptions to Council, or a committee of Council (such as the Audit Committee) would also improve transparency and accountability. One LG already included this reporting mechanism in its policy.

### **Recording of tender processes and conflict of interests could be improved**

Under the Regulations tenders have a number of specific requirements. We found 7 LGs could improve the information they captured on tender processes, for example:

- proof of when and where tenders have been advertised
- individual tender panel assessments
- sufficient detail in individual panel member workbooks to support awarding of scores.

Complete records provide transparency that tenders are handled and assessed in line with regulatory requirements and the LG's policy. All LGs are required to maintain a Tenders Register and make it available for public inspection. All LGs maintained a public register but only 1 had the information available on its website. Making the register available online can reduce barriers to how the public accesses the information and increase confidence in tender processes.

We found 1 LG did not have a clear record to support why Council did not accept the tender evaluation panel's recommendation. Evaluation panels only make a recommendation to Council, who are not obliged to accept the recommendation. However, keeping a record of Council's reasons for not following a tender panel's recommendation supports the principle of transparent and accountable decision making and the requirement to keep proper records of the affairs of the LG.

We also identified weaknesses in how 5 LGs recorded declarations of interest for tender evaluation panel members. Declaring an interest doesn't automatically exclude someone from taking part in the evaluation process. However, there should be a clear record that a declaration has been made and signed, reviewed by someone with appropriate authority, and assessed as to whether it results in an actual, potential or perceived conflict of interest. The decision made on how to remove or manage the conflict should be clearly recorded. Weaknesses we identified are shown in Figure 4.

#### **Declarations of interest and management of conflicts – Tender panels**

Four of the 8 LGs we reviewed had weak processes:

- 2 LGs required panel member declarations of interest, but for some samples none were recorded and for other samples some panel member declarations were retained, but others were missing
- 1 LG had instances of incomplete and unsigned panel member declarations
- 1 LG had 3 instances where panel members had declared interests and they were appropriately recorded. However, it was not clear how the interests were addressed. In all but 1 instance the panel member remained on the evaluation panel.

One LG only required panel members to complete a declaration if a conflict existed. Providing positive assurance by requiring declarations from all panel members is a sound approach that encourages all staff to engage with the process and consider if any real or perceived conflicts of interest exist.

**Figure 4: Weaknesses in the management of conflict of interest declarations**

## Appendix 1: Audit focus areas

The following table shows our audit focus areas. They cover a number of sound procurement practices and controls, and are not intended as an exhaustive list.

Procurement Framework	Focus Area	What we expected to see:
<b>Policy</b>	<i>Policy</i>	<ul style="list-style-type: none"> <li>• LGs regularly review policy to assess if value thresholds and quote requirements reflect current needs</li> <li>• policies are clear about when and how to apply exemptions</li> </ul>
<b>Training</b>	<i>Training</i>	<ul style="list-style-type: none"> <li>• LGs provide all staff involved in the procurement process with training in relevant policy and processes</li> <li>• training emphasises personal accountability and how probity and transparency relate to procurement</li> <li>• LGs provide staff with refresher training</li> </ul>
<b>Sourcing</b>	<i>Seeking quotes</i>	<ul style="list-style-type: none"> <li>• that business requirements were determined prior to engaging suppliers</li> <li>• LG staff used the right purchasing method, as required by their own policies and the Regulations</li> <li>• that the use of exemptions was justified and documented</li> </ul>
	<i>Tendering</i>	<ul style="list-style-type: none"> <li>• that tenders were advertised, opened, assessed and recorded in line with the Regulations</li> <li>• documentation was retained to support open, fair and transparent decisions, and show that processes have been followed</li> <li>• that a Tenders Register was maintained in line with Regulations</li> </ul>
	<i>Conflict of interest</i>	<ul style="list-style-type: none"> <li>• that tender evaluation panel members provide positive assurance declarations</li> <li>• that declarations were retained and there was a record of how they were assessed and how any conflicts were addressed</li> </ul>
	<i>Purchase orders and approvals</i>	<ul style="list-style-type: none"> <li>• that purchase orders were raised for the full expected amount of the procurement</li> <li>• purchase orders were approved by staff with appropriate authority</li> <li>• internal approvals were obtained before goods and services were purchased</li> </ul>
	<i>Segregation of duties</i>	<ul style="list-style-type: none"> <li>• appropriate segregation of duties across the procurement process</li> </ul>
	<i>Reviewing invoices and payments</i>	<ul style="list-style-type: none"> <li>• any differences between invoice charges and quoted or contracted rates had been reviewed and appropriately justified</li> <li>• goods and services were received and approved by staff with appropriate authority</li> <li>• that there were strong controls around payment of suppliers and access to bank accounts</li> <li>• documentation was retained to support open, fair and transparent decisions, and show that processes have been followed</li> </ul>

## Auditor General's reports

Report number	2018-19 reports	Date tabled
4	Opinions on Ministerial Notifications	30 August 2018
3	Implementation of the GovNext-ICT Program	30 August 2018
2	Young People Leaving Care	22 August 2018
1	Information Systems Audit Report 2018	21 August 2018
Report number	2018 reports	Date tabled
13	Management of Crown Land Site Contamination	27 June 2018
12	Timely Payment of Suppliers	13 June 2018
11	WA Schools Public Private Partnership Project	13 June 2018
10	Opinions on Ministerial Notifications	24 May 2018
9	Management of the State Art Collection	17 May 2018
8	Management of Salinity	16 May 2018
7	Controls Over Corporate Credit Cards	8 May 2018
6	Audit Results Report – Annual 2017 Financial Audits and Management of Contract Extensions and Variations	8 May 2018
5	Confiscation of the Proceeds of Crime	3 May 2018
4	Opinions on Ministerial Notifications	11 April 2018
3	Opinion on Ministerial Notification	21 March 2018
2	Agency Gift Registers	15 March 2018
1	Opinions on Ministerial Notifications	22 February 2018

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# **ATTACHMENT NO. 13**

# TOWN OF BASSENDEAN

## MINUTES

### BASSENDEAN LOCAL EMERGENCY MANAGEMENT COMMITTEE HELD IN THE COUNCIL CHAMBER, 48 OLD PERTH ROAD, BASSENDEAN ON WEDNESDAY 7 NOVEMBER 2018, AT 3.30PM

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#### 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open, welcomed all those in attendance and conducted an Acknowledgement of Country.

#### 2.0 ATTENDANCES, APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE

##### Members

Cr Bob Brown, Presiding Member  
Cr Kathryn Hamilton  
Gordon Munday, SES  
Sharna Merritt, Senior Ranger  
Merveen Cross, DEMA, DFES  
Simon Stewert-Dawkins, Director Operational Services  
Jeremy Walker, A/Manager Asset Services  
Jeff Somes, Environmental Health Officer

##### Staff

Graeme Haggart, Director Community Development  
John Lane, Emergency Management Officer  
Amy Holmes, Minute Secretary

##### Apologies

Cr Mykytiuk  
Nigel Elliott, DO, DFES  
Sharon Ellis, Department of Communities  
Ken Cardy Manager Asset Services

#### 3.0 DEPUTATIONS

Nil

#### **4.0 CONFIRMATION OF MINUTES**

##### **4.1 Minutes of the Bassendean Local Emergency Management Committee meeting held on 5 September 2018**

###### **COMMITTEE/OFFICER RECOMMENDATION – ITEM 4.1**

MOVED Sharna Merritt, Seconded Cr Brown, that the minutes of the BLEMC meeting, held on 5 September 2018 be confirmed as a true record.

CARRIED UNANIMOUSLY 8/0

#### **5.0 ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

#### **6.0 DECLARATIONS OF INTEREST**

Nil

#### **7.0 BUSINESS DEFERRED FROM PREVIOUS MEETING**

Nil

#### **8.0 OFFICER REPORTS**

##### **8.1 Swan and Helena River Flood Study: Hydrology Final Report**

The report summarises the analysis, modelling and results of Swan and Helena Rivers Flood Study, commissioned by the East Metropolitan Regional Council (EMRC). The document can be found on the Town's website:

<https://www.bassendean.wa.gov.au/council-meetings/bassendean-local-emergency-management-committee/304>

*The Town can now complete the flood markers and relocation of signage.*

*Cr Brown asked that the validity of a flood the year after colonisation that recorded a flood level of 6.5 metres, be verified. Town staff will follow this up.*

COMMITTEE/OFFICER RECOMMENDATION - ITEM 8.1

**BLEMC – 1/11/18** MOVED Gordon Munday, Seconded Cr Brown, that the Swan and Helena Rivers Flood Study: Hydrology Final Report, be received.

CARRIED UNANIMOUSLY 8/0

**8.2** State Emergency Management Committee Draft Local Recovery Guidelines

The Policy and Legislation Division of the Department of Fire and Emergency Services (DFES) is seeking Local Government feedback on the latest draft of the Local Recovery Guidelines.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.2

**BLEMC – 2/11/18** MOVED Simon Stewert-Dawkins, Seconded Sharna Merritt, that the Draft Guidelines be received for review by this Committee.

CARRIED UNANIMOUSLY 8/0

**8.3** Flood Mitigation Project

The new Swan River flood maps were adopted as from 1 September 2018. It should be noted that the 1% AEP flood height is approximately 1m lower than the previous predicted flood height.

The Town has negotiated with SES to affix the new fluoro flood discs to Western Power poles at the new flood height and is preparing new road side signs.

DFES is seeking the project be wrapped up without further delay. The Town is seeking to comply.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.3

**BLEMC – 3/11/18** MOVED Cr Hamilton, Seconded Jeremy Walker, that:

1. The information on the Flood Mitigation Project be received; and
2. **The installation of new flood markers be prioritised to comply with DFES requirements, as soon as practicable.**

CARRIED UNANIMOUSLY 8/0

**8.4 Local Government Emergency Risk Management Project**

The Town of Bassendean was invited to participate in the State Risk Assessment Project Local. The project will assist Local Governments including the Town of Bassendean, Town of Victoria Park, City of Belmont, City of Swan and the City of Bayswater to examine and assess their exposure to several hazards. The first hazard workshop dealing with Heatwave took place on 7 November at the City of Bayswater hosted by officers from DFES Special Risks Section. The Town of Bassendean provided a team of personnel to assess this hazard on behalf of the ToB.

*John Lane gave a verbal report. The written report will be included with the minutes.*

**COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.4**

**BLEMC – 4/11/18** MOVED Jeff Somes, Seconded Gordon Munday, that the report on the Emergency Management Risk Project be received.

**CARRIED UNANIMOUSLY 8/0**

**8.5 Midland Local Welfare Plan**

The Department of Communities - Emergency Services has updated The Local Emergency Welfare Plan for the Midland Region. The plan was updated in September 2018.

*Contact details for Town of Bassendean personnel are incorrect and need to be updated.*

**COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.5**

**BLEMC – 5/11/18** MOVED Jeremy Walker, Seconded Jeff Somes, that the Local Emergency Welfare Plan for the Midland Region be received.

**CARRIED UNANIMOUSLY 8/0**

**8.6 Emergency Management Agency Reports**

**Office of Emergency Management (OEM)**

Report provided by Merveen Cross was included with the agenda.

District Emergency Management Committee (DEMC)

The Central DEMC last met on 13 September 2018. Minutes will be circulated when received.

North & East Metropolitan Recovery Group

Exercise Report will be circulated when received.

WALGA EMAG

The WALGA EMAG last met on 11 September 2018. The minutes will be circulated when received.

Local Welfare Committee

No meeting has been conducted in the past quarter.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.6

- BLEMC – 6/11/18** MOVED Gordon Munday, Seconded Jeremy Walker, that the Emergency Management Agency Reports be received.  
CARRIED UNANIMOUSLY 8/0

**8.7 Post-Incident Reports and Post Exercise Reports**

SES

Exercise recently with North East and South East Metro. Outcomes and report will be forwarded once received.

COMMITTEE/OFFICER RECOMMENDATION– ITEM 8.7

- BLEMC – 7/11/18** MOVED Sharna Merritt, Seconded Cr Brown, that post incident and post exercise reports be received.  
CARRIED UNANIMOUSLY 8/0

**8.8 Contact Details and Key Holders**

*The current Contact Details and Key Holders' details were circulated at the meeting and updated accordingly. It is vital that this document is kept up to date.*

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.8

- BLEMC – 8/11/18** MOVED Simon Stewert-Dawkins, Seconded Gordon Munday, that the Committee members' contact details be confirmed, as amended.  
CARRIED UNANIMOUSLY 8/0

**8.9 Preparedness, Prevention, Response and Recovery Issues**

Rangers

The Senior Ranger attended an Emergency Services pre-season forum addressing seasonal weather outlook, capacity building approach to disaster preparedness, role of local government in incident support, response to recovery, Shire of Harvey emergency recovery and state recovery. Presentations are available and can be distributed upon request.

Late rains in winter and higher than average temperatures forecast for summer indicates a bad season for cyclones and fires.

Fire season warning letters were sent out - 25 infringements for those properties who have not complied.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.9

**BLEMC – 9/11/18** MOVED Simon Stewert-Dawkins, Seconded Jeremy Walker, that Preparedness, Prevention, Response and Recovery Issues raised, be received.  
CARRIED UNANIMOUSLY 8/0

**9.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**10.0 ANNOUNCEMENTS OF NOTICES OF MOTION FOR THE NEXT MEETING**

Nil

**11.0 CONFIDENTIAL BUSINESS**

Nil

**12.0**                    **CLOSURE**

The meeting schedule for next year is yet to be considered by Council. It is proposed to hold the next meeting on Wednesday 6 March 2019 commencing at 3.30pm – to be confirmed.

There being no further business, the Presiding Member declared the meeting closed, the time being 4.23pm.

Ref: <https://www.bassendean.wa.gov.au/council-meetings/bassendean-local-emergency-management-committee/304>

# **ATTACHMENT NO. 14**

# TOWN OF BASSENDEAN

## MINUTES

### AUDIT AND GOVERNANCE COMMITTEE

HELD IN THE COUNCIL CHAMBER, 48 OLD PERTH ROAD, BASSENDEAN  
ON WEDNESDAY 7 NOVEMBER 2018, AT 5.30PM

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#### 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member opened the meeting, welcomed all those in attendance and conducted an Acknowledgement of Country.

#### 2.0 ATTENDANCES, APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE

##### Present

Cr Kathryn Hamilton, Presiding Member  
Cr Jai Wilson  
Cr Bob Brown  
Ian Walters  
Tom Klaassen

##### Staff/Consultants

Peta Mabbs, CEO  
Michael Costarella, Director Corporate Services  
Ken Lapham, Manager Corporate Services  
Jill Brazil, Accountant (Until 5.50pm)  
Amy Holmes, Minute Secretary  
Ron Back, Financial Advisor (Until 6.15pm)  
Tony Macri, Macri Partners (Until 5.50pm)  
Suren Herathmudalige, Macri Partners (Until 5.50pm)

##### Apologies

Cr Mykytiuk – Leave of Absence

#### 3.0 DEPUTATIONS

Nil

#### **4.0 CONFIRMATION OF MINUTES**

##### **4.1 Audit and Governance Meeting held on 8 August 2018**

###### **COMMITTEE/OFFICER RECOMMENDATION – ITEM 4.1**

MOVED Tom Klaassen, Seconded Ian Walters, that the minutes of the Audit and Governance Committee meeting held on 8 August 2018, be confirmed as a true record.

**CARRIED UNANIMOUSLY 5/0**

#### **5.0 ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

#### **6.0 DECLARATIONS OF INTEREST**

Nil

#### **8.0 REPORTS**

*Item 8.2 was brought forward to be discussed first, to allow the auditors from Macri Partners to leave the meeting at the conclusion of this item.*

##### **8.2 Audited Annual Financial Statements for the Year Ended 30 June 2018 (Ref: FINM/AUD/7 – Ken Lapham, Manager Corporate Services and Michael Costarella, Director Corporate Services)**

###### **APPLICATION**

The purpose of this report is to receive the Audited Annual Financial Statements for the year ended 30 June 2018.

###### **BACKGROUND**

The 2017/18 Audited Annual Financial Statements have been completed and the Committee is requested to adopt the document.

###### **RELEVANT LAW**

Section 6.4 of the Local Government Act states:

#### 6.4 Financial report

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
  - (a) *be prepared and presented in the manner and form prescribed; and*
  - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) *the annual financial report of the local government for the preceding financial year.*

#### STRATEGIC IMPLICATIONS

##### Good Governance

5.1 Enhance organisational accountability	5.1.1 Enhance the capability of our people
	5.1.2 Ensure financial sustainability
	5.1.3 Strengthen governance, risk management and compliance
	5.1.4 Improve efficiency and effectiveness of planning and services
	5.1.5 Ensure optimal management of assets

#### COMMENT

The audit for the 2017/18 financial year has been completed and provides an overview of the financial activities of the Town of Bassendean for the 2017/18 year.

The auditor has requested that the 2017/18 audit completion report and draft audit report be endorsed by the Audit and Governance Committee prior to the auditor providing the final version of the audit report.

#### 2017/18 Closing Surplus

The estimated closing budget surplus at 30 June 2018 was anticipated to be \$38,324. Following the conclusion of the financial year and the completion of the Annual Audit, the

actual closing surplus for the 2017/18 financial year is \$1,921,369. The closing surplus includes an amount of \$270,000 that relates to rates paid in advance. The amount has been included as income in accordance with current audit requirements.

A list of the major variances between the 2017/18 Budget and Actual amounts are included as an attachment to the Agenda.

**COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.2**

**AGC-1/11/18**

MOVED Ian Walters, Seconded Tom Klaassen, that the Committee recommends to Council that it receives the audited 2017/18 Annual Financial Statements and draft Audit Report and Completion Report, as attached to the Audit and Governance Committee Agenda of 7 November 2018.

**CARRIED UNANIMOUSLY 5/0**

**7.0**

**BUSINESS DEFERRED FROM PREVIOUS MEETING**

**7.1**

**Review of Purchasing Policy 6.14 (Ref: GOVR/POLCY/1-Mike Costarella, Director Corporate Services and Mr Ken Lapham, Manager Corporate Services)**

**APPLICATION**

The Audit and Governance Committee is requested to recommend Council adopt the revised Purchasing Policy that was deferred at the August 2018 Council meeting. The matter was deferred in view of the WALGA Sustainability report and receipt of the Auditor General's Office report on Local Government Procurement.

The policy also addresses the November 2017 resolution of Council pertaining incentives for local businesses for the purchase of goods and services.

## BACKGROUND

At the November 2017, Council meeting it was:

*“MOVED Cr Brown, Seconded Cr Gangell, that the Town of Bassendean provide a report to Council outlining the feasibility of providing incentive for local business in the provision of goods and services to the Town. Furthermore, the report is to include how best to provide incentive for businesses owned by or who employ Indigenous peoples, and or actively recruit local youth.”*

It was resolved (OCM – 17/08/18 in part) that Council:

*“1. Defers a decision on Policy 6.14 – Purchasing Policy and refers it back to the Audit & Governance Committee to consider in the light of:*

*a) recommendations and feedback from WALGA regarding sustainable procurement; and*

*b) the findings of the Auditor General's Report on Procurement that is due to be released in the near future.”*

## COMMENT

Council revised all its Governance Policies in April 2017 and since that time, there have been a number of changes to the Procurement Procedures that are used in the purchasing of goods and services.

In addressing the Council resolution of August 2018, comments were sought from WALGA on the Town's Purchasing Policy and it provided the following comments:

*This policy complies with the Local Government (Functions and General) Regulations 1996 (The Regulations). Sustainable Procurement content is as per WALGA's PP template and therefore meets required standard. Please see below comments for further consideration.*

- **Monetary Threshold \$5000 - \$19,999** – *It is considered best practice by WALGA to seek at least three (3) verbal or written quotations from suitable suppliers for this threshold, this can be attributed to the fact that if one supplier withdraws their submission then you will have two suppliers to assess.*

**Staff Comment** - Staff believe 2 written quotes for this threshold is sufficient.

- **Purchasing from Existing Contracts** – *You may want to add further detail to this topic such as - The Shire/Town/City will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.*
- **Emergency Purchases** – *WALGA suggests covering this topic within the PP as it can be relevant to most Shire/Town/City's*
  - **Emergency Purchases (Within Budget)** *Must be approved by the Mayor / President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting.*
  - **Emergency Purchases (Not included in Budget)-** *Only applicable where, authorised in advance by the Mayor / President in accordance with s.6.8 of the Local Government Act 1995 and reported to the next available Council Meeting.*

**Staff Comment** - Staff believe this is adequately covered by the requirements of the Local Government Act.

- **WALGA Services (excluding Preferred Supplier Program)** - *For the purchasing of WALGA Services, a minimum of one (1) written quotation is to be sought and appropriately recorded. Recording is to be in accordance with the threshold levels outlined above. Confirmed via Purchase Order or Contract/Agreement – This is applicable only if you use WALGA services, if so you may want to consider adding into the attached PP.*

**Staff Comment** - Included in Policy.

- **LGIS Services** - *For the purchasing of LGIS Services, a minimum of one (1) written quotation is to be sought and appropriately recorded. Confirmed via Purchase Order or Contract/Agreement. – Again if applicable you may want to consider adding.*

**Staff Comment** - Included in Policy.

- **Ethics and Integrity** – Consider adding further detail such as the following - The Shire/Town/City's Code of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

**Staff Comment-** Included in Policy.

- **Exemptions** – Purchasing activity under the exempt supplier arrangements should be provided in purchasing policy, this is best practice.
- **Anti – Avoidance** - Consider adding further detail in regards to anti avoidance such as the following - The Shire/Town/City will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender.
- **Panels of Prequalified Suppliers** – You may want to add further detail to this topic if applicable such as the following - If the local government has intent to establish and manage panels of pre-qualified suppliers, it must do so in accordance with Division 3 Part 4 of the Local Government (Functions and General) Regulations 1996, through the creation of a written policy permitting the local government to do so, this must be mentioned in purchasing policy.

**Auditor Generals' Office** - A copy of the report that was tabled in Parliament, is included as an attachment.

OCM-32/11/17 - Notice Of Motion - Cr Brown: Incentive For Local Business

In addressing the Notice of Motion, Staff sought advice from the City of Canning and it provided the following statement:

*"Under our Policy we include clauses for the support of both corporate social responsibility and supporting of local businesses. These are applied as separate criteria, each with a maximum weighting of 20%.*

*These criteria can be applied to all request processes (Quotation and Tender).*

*Support Local Business allows organisations both within and without the City to demonstrate a benefit to the City through being, or use of, a local business.*

*Corporate Social Responsibility is aimed at organisations who use WA Disability Enterprises or Aboriginal Owned Businesses, or employ disabled or indigenous people. It further captures those actively reducing their environmental impact or demonstrating innovation in sustainability.”*

The Town assesses each Request for Quote (over \$60,000) and Request for Tender (over \$150,000) on the following basis:

- Methodology;
- Skills and Experience;
- Risk Management; and
- Price.

The issue of local purchasing is somewhat addressed within the assessment of the RFQ and RFT and as part of the skills and Experience as well as methodology. However, there is currently insufficient suppliers within the Town for many of goods and services the Town procures.

Staff have included a statement within the Procurement Procedures that acknowledges the importance of local economic benefit, viz -

#### **Local Economic Benefit**

*The Town encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Town will:*

- *Where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;*
- *Consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);*
- *Ensure that procurement plans address local business capability and local content;*
- *Explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;*
- *Avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and*

- *Provide adequate and consistent information to local suppliers.*

The matters relating to the employment of young people and Indigenous people is a matter for each business and the Policy cannot not be restricted to only deal with those businesses.

### STATUTORY REQUIREMENTS

Local Government Act 1995

The Local Government (Functions and General) Regulations requires that the Purchasing Policy (Clause 11(3)) states:

*A purchasing policy must make provision in respect of —*

- (a) the form of quotations acceptable; and*
- (ba) the minimum number of oral quotations and written quotations that must be obtained; and*
- (b) the recording and retention of written information, or documents, in respect of —*
  - (i) all quotations received; and*
  - (ii) all purchases made.*

### FINANCIAL CONSIDERATIONS

Nil

### OFFICER RECOMMENDATION - ITEM 7.1

That the Audit and Governance Committee recommends to Council that it adopts the Policy 6.14 – Purchasing, as included in the Audit and Governance Committee Agenda of 7 November 2018.

### COMMITTEE RECOMMENDATION – ITEM 7.1

**AGC-2/11/18**

MOVED Cr Wilson, Seconded Cr Brown, that the review of Policy 6.14 be deferred pending a Councillors' workshop.

CARRIED UNANIMOUSLY 5/0

## 8.0 REPORTS

### 8.1 Request for a Rate Exemption – Morley Baptist Church, 33 Hanwell Way, Bassendean (Ref: RAT&VAL/RTPAYMT/2 - Ken Lapham, Manager Corporate Services)

#### APPLICATION

The purpose of this report is to provide Council with information to assess whether a rates exemption from Council rates could be granted under Section 6.26(2) (d) of the Local Government Act.

#### BACKGROUND

The Baptist Church purchased the property at 33 Hanwell Way, Bassendean in December 2014, Council granting planning approval to change the use to a Place of Worship.

The Church has written to Council seeking a rates exemption on rates levied for the 2018/19 year. The Church advises that the property is used as a place of worship.

A religious body may apply for an exemption from rates if it can demonstrate the land is used exclusively as a place of public worship or in relation to that worship a place of residence of a minister of religion.

#### STRATEGIC IMPLICATIONS

<b>Objectives</b> <i>What we need to achieve</i>	<b>Strategies</b> <i>How we're going to do it</i>	<b>Measures of Success</b> <i>How we will be judged</i>
5.1 Enhance organisational accountability	5.1.1 Enhance the capability of our people	Community / Stakeholder Satisfaction Survey (Governance)
	5.1.2 Ensure financial sustainability	
	5.1.3 Strengthen governance, risk management and compliance	Compliance Audit
	5.1.4 Improve efficiency and effectiveness of planning and services	Risk Management Profile
	5.1.5 Ensure optimal management of assets	Financial Ratio Benchmarked.  Asset Ratio Benchmarked

## COMMENT

The Manager Corporate Services and the Senior Rates Officer visited the property in August 2016, to seek clarification of the activities that were currently being undertaken on the property. The Chairman of the Church, who met with Council Officers, explained that its initial projected use of part of the property (that being a reception/café) would not be realised and the property would solely be used for a place of worship and associated activities. At this stage, the original concept was would not be progressed.

A drive through inspection in September 2018 has confirmed that the property had not changed since 2016.

Council may decide to provide a full rate exemption, or reject the application, but given the nature of the activities as described by the applicant, that being “primarily as a place of worship” and normal activities of a Baptist Church, planning approval was given as a place of worship, and as a function centre.

Granting full exemption in accordance with the Local Government Act would be the most suitable resolution, given the fact that the property is being primarily used in accordance with the requirements of Section 6.26 (2) (d). Section 6.26 (2) (d) states:

*“Land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery or occupied exclusively by a religious brotherhood or sisterhood.”*

## STATUTORY REQUIREMENTS

Section 6.26 (2) (d) of the Local Government Act 1995.

## FINANCIAL CONSIDERATIONS

The 2018/19 rates levied total \$10,989.60. FESA levies are not exempt, and will need to be paid.

COMMITTEE/OFFICER RECOMMENDATION – ITEM 8.1

- AGC-3/11/18** MOVED Cr Wilson, Seconded Cr Brown, that the Audit and Governance Committee recommends to Council that the Trustee of the Morley Baptist Church Inc is eligible for a Rates Exemption on 33 Hanwell Way Bassendean for the 2018/19 financial year in accordance with Section 6.26 (2)(d) of the Local Government Act, **on the proviso that the planning use is changed from 'reception centre' to 'place of worship'**.
- CARRIED BY AN ABSOLUTE MAJORITY 5/0

9.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10.0 ANNOUNCEMENTS OF NOTICES OF MOTION FOR THE NEXT MEETING

Nil

11.0 CONFIDENTIAL BUSINESS

COUNCIL RESOLUTION – ITEM 11.0(a)

- AGC-4/11/18** MOVED Cr Brown, Seconded Cr Wilson, that the meeting go behind closed doors in accordance with Section 5.23 of the Local Government Act 1995, the time being 6.07pm.
- CARRIED UNANIMOUSLY 5/0

*All members of the public vacated the Chamber, the time being 6.07pm.*

- 11.1 Interest Penalty on Outstanding Rates and Charges (Ref: FINM/DBTOS/2 – Mike Costarella, Director Corporate Services)**

*This matter was considered with members of the public excluded from the Chamber under Clause 5.23 (2) of the Local Government Act 1995, as the Officer report discusses the financial affairs of a person.*

COMMITTEE RECOMMENDATION – ITEM 11.1

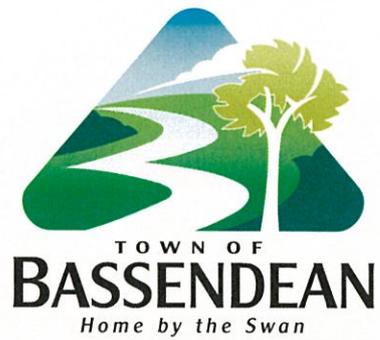
**AGC-5/11/18** MOVED Cr Hamilton, Seconded Cr Brown, that the Audit and Governance Committee recommends to Council, the confidential Committee Recommendation attached to the Audit and Governance Committee Minutes of 7 November 2018.

CARRIED BY AN ABSOLUTE MAJORITY 5/0

12.0 CLOSURE

The next meeting is to be confirmed.

There being no further business, the Presiding Member closed the meeting at 6.18pm.



**Audited Annual Financial Report**

**For the year ended the**

**30 June 2018**

**TOWN OF BASSENDEAN**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2018**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
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Rate Setting Statement	8
Notes to and forming part of the Financial Report	9
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**COMMUNITY VISION**

"A connected community, developing a vibrant and sustainable future, that is built upon the foundations of our past."

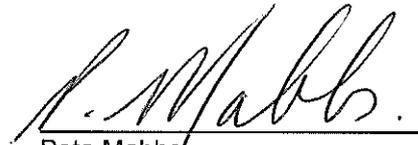
**TOWN OF BASSENDEAN  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018**

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Town of Bassendean for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Town at 30th June 2018 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 as authorisation of issue on the

7 day of *November* 2018



Peta Mabbs  
Chief Executive Officer

**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
<b>Revenue</b>				
Rates	23(a)	13,184,183	12,935,762	12,618,835
Operating grants, subsidies and contributions	2(a)	3,063,580	2,364,274	3,072,446
Fees and charges	2(a)	5,892,776	5,838,490	5,714,467
Interest earnings	2(a)	507,169	452,821	524,551
Other revenue		771,438	632,977	720,383
		<u>23,419,146</u>	<u>22,224,324</u>	<u>22,650,682</u>
<b>Expenses</b>				
Employee costs		(11,865,527)	(11,383,091)	(11,670,989)
Materials and contracts		(7,089,841)	(8,304,553)	(6,552,966)
Utility charges		(655,370)	(711,844)	(692,324)
Depreciation on non-current assets	10(b)	(3,284,278)	(3,266,812)	(3,314,436)
Interest expenses	2(b)	(57,423)	(61,115)	(65,682)
Insurance expenses		(435,443)	(462,957)	(513,844)
Other expenditure		(1,021,510)	(954,094)	(1,047,411)
		<u>(24,409,392)</u>	<u>(25,144,466)</u>	<u>(23,857,652)</u>
<b>Operating Result from Continuous Operations</b>				
		(990,245)	(2,920,142)	(1,206,970)
Non-operating grants, subsidies and	2 (a)	661,225	1,478,462	1,086,544
Profit on asset disposals	10(a)	3,773	-	-
(Loss) on asset disposals	10(a)	(59,590)	(18,023)	(9,000)
Net Share of Interest in Joint Venture - EMRC	19	430,004	-	202,422
Investment in WALGA House	4	(64)	-	(16,888)
		<u>1,035,348</u>	<u>1,460,439</u>	<u>1,263,078</u>
<b>Net result</b>				
		<u>45,102</u>	<u>(1,459,702)</u>	<u>56,108</u>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	11	4,318,562	-	24,562,854
<b>Total other comprehensive income</b>		<u>4,318,562</u>	<u>-</u>	<u>24,562,854</u>
<b>Total comprehensive income</b>		<u>4,363,664</u>	<u>(1,459,702)</u>	<u>24,618,962</u>

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

**STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
<b>Revenue</b>				
Governance		17,489	30,000	52,405
General purpose funding		14,410,752	13,836,253	14,153,998
Law, order, public safety		129,066	131,500	165,281
Health		2,677,209	2,657,320	2,511,463
Education and welfare		5,312,972	4,653,710	4,833,557
Community amenities		142,099	136,500	130,955
Recreation and culture		444,157	317,650	378,153
Transport		74,697	131,315	39,904
Economic services		105,471	131,176	107,424
Other property and services		105,234	198,900	277,542
		<u>23,419,146</u>	<u>22,224,324</u>	<u>22,650,682</u>
<b>Expenses</b>				
Governance		(946,022)	(915,059)	(874,524)
General purpose funding		(798,180)	(850,093)	(802,902)
Law, order, public safety		(653,579)	(693,558)	(687,682)
Health		(2,903,767)	(3,225,954)	(2,995,821)
Education and welfare		(5,456,370)	(5,099,480)	(5,338,794)
Community amenities		(1,247,647)	(1,451,670)	(1,308,387)
Recreation and culture		(6,112,060)	(6,572,181)	(6,276,217)
Transport		(5,557,989)	(5,619,401)	(4,829,560)
Economic services		(551,530)	(565,288)	(544,249)
Other property and services		(124,825)	(90,666)	(133,834)
		<u>(24,351,969)</u>	<u>(25,083,350)</u>	<u>(23,791,970)</u>
<b>Finance Costs</b>				
Governance		(17,255)	(17,387)	(18,528)
Recreation and culture		(40,168)	(43,728)	(47,154)
		<u>(57,423)</u>	<u>(61,115)</u>	<u>(65,682)</u>
<b>Operating Result from Continuous Operations</b>				
		(990,246)	(2,920,141)	(1,206,970)
Non-operating grants, subsidies and contributions				
	2 (a)	661,225	1,478,462	1,086,544
Profit on disposal of assets	10(a)	3,773	-	-
(Loss) on disposal of assets	10(a)	(59,590)	(18,023)	(9,000)
Net Share of Interest in Joint Venture - EMRC	19	430,004	-	202,422
Investment in WALGA House	4	(64)	-	(16,888)
		<u>1,035,348</u>	<u>1,460,439</u>	<u>1,263,078</u>
<b>Net result</b>		<u><u>45,102</u></u>	<u><u>(1,459,702)</u></u>	<u><u>56,108</u></u>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	11	4,318,562	-	24,562,854
<b>Total other comprehensive income</b>		<u>4,318,562</u>	<u>-</u>	<u>24,562,854</u>
<b>Total comprehensive income</b>		<u><u>4,363,664</u></u>	<u><u>(1,459,702)</u></u>	<u><u>24,618,962</u></u>

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

**STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2018**

	NOTE	2018	2017
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	11,344,227	10,475,121
Trade and other receivables	6	1,124,301	1,023,022
Inventories	7	15,018	13,333
<b>TOTAL CURRENT ASSETS</b>		<b>12,483,546</b>	<b>11,511,476</b>
<b>NON-CURRENT ASSETS</b>			
Investments	4	108,268	108,332
Other receivables	6	562,330	571,885
Property, plant and equipment	8	56,195,749	56,216,070
Infrastructure	9	109,135,859	105,885,478
Interests in Joint Ventures	19	7,954,836	7,538,343
<b>TOTAL NON-CURRENT ASSETS</b>		<b>173,957,042</b>	<b>170,320,108</b>
<b>TOTAL ASSETS</b>		<b>186,440,588</b>	<b>181,831,584</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	3,601,168	3,402,910
Current portion of long term borrowings	13(a)	132,880	123,994
Provisions	14	2,249,870	2,110,469
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,983,918</b>	<b>5,637,373</b>
<b>NON-CURRENT LIABILITIES</b>			
Long term borrowings	13(a)	678,500	811,380
Provisions	14	233,509	201,834
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>912,009</b>	<b>1,013,214</b>
<b>TOTAL LIABILITIES</b>		<b>6,895,927</b>	<b>6,650,587</b>
<b>NET ASSETS</b>		<b>179,544,661</b>	<b>175,180,997</b>
<b>EQUITY</b>			
Retained surplus		30,952,646	31,816,487
Reserves - cash backed	5	5,710,258	4,801,315
Revaluation surplus	11	142,881,757	138,563,195
<b>TOTAL EQUITY</b>		<b>179,544,661</b>	<b>175,180,997</b>

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

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	RETAINED SURPLUS	RESERVES CASH/INVESTMENT BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
<b>Balance as at 1 July 2016</b>		<b>31,888,678</b>	<b>4,673,020</b>	<b>114,000,340</b>	<b>150,562,035</b>
Comprehensive income					
Net result		56,108	-	-	56,108
Changes on revaluation of assets	11	-	-	24,562,854	24,562,854
Total comprehensive income		56,108	-	24,562,854	24,618,962
Transfers from/(to) reserves		(128,296)	128,296	-	-
<b>Balance as at 30 June 2017</b>		<b>31,816,487</b>	<b>4,801,315</b>	<b>138,563,195</b>	<b>175,180,997</b>
Comprehensive income					
Net result		45,102	-	-	45,102
Changes on revaluation of assets	11	-	-	4,318,562	4,318,562
Total comprehensive income		45,102	-	4,318,562	4,363,664
Transfers from/(to) reserves		(908,943)	908,943	-	-
<b>Balance as at 30 June 2018</b>		<b>30,952,646</b>	<b>5,710,258</b>	<b>142,881,757</b>	<b>179,544,661</b>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		13,033,929	12,882,806	12,649,066
Operating grants, subsidies and contributions		3,063,580	2,372,274	3,072,445
Fees and charges		5,884,520	5,838,490	5,492,673
Interest earnings		511,003	452,821	524,551
Goods and services tax		1,034,974	-	971,140
Other revenue		766,253	632,977	720,383
		<u>24,294,259</u>	<u>22,179,368</u>	<u>23,430,258</u>
<b>Payments</b>				
Employee costs		(11,686,212)	(11,377,547)	(11,234,999)
Materials and contracts		(7,089,841)	(8,040,124)	(6,552,966)
Utility charges		(655,370)	(711,844)	(692,324)
Interest expenses		(58,333)	(61,115)	(66,527)
Insurance expenses		(435,443)	(462,957)	(513,844)
Goods and services tax		(1,022,931)	-	(1,027,898)
Other expenditure		(1,044,596)	(954,094)	(1,047,411)
		<u>(21,992,726)</u>	<u>(21,607,681)</u>	<u>(21,135,969)</u>
<b>Net cash provided by (used in) operating activities</b>	15	<u>2,301,533</u>	<u>571,687</u>	<u>2,294,289</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(658,596)	(1,499,062)	(580,054)
Payments for construction of infrastructure		(1,614,522)	(3,600,242)	(1,647,718)
Non-operating grants, subsidies and contributions		661,225	1,478,462	1,086,544
Proceeds from the sale of fixed assets		35,036	605,150	5,500
<b>Net cash provided by (used in) investment activities</b>		<u>(1,576,857)</u>	<u>(3,015,692)</u>	<u>(1,135,728)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of long term borrowings		(123,993)	(123,995)	(115,710)
Proceeds from self supporting loans		21,134	19,779	18,509
Trust Transfers		247,289	200,000	(89,488)
Deferred Income Sports Clubs		-	-	8,000
<b>Net cash provided by (used in) financing activities</b>		<u>144,430</u>	<u>95,784</u>	<u>(178,689)</u>
<b>Net increase (decrease) in cash held</b>		869,106	(2,348,221)	979,872
Cash at beginning of year		10,475,121	10,656,168	9,495,249
<b>Cash and cash equivalents at the end of the year</b>	15	<u><u>11,344,227</u></u>	<u><u>8,307,947</u></u>	<u><u>10,475,121</u></u>

**RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual	2018 Budget	2017 Actual
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
		2,184,378	2,531,579	1,345,706
		<u>2,184,378</u>	<u>2,531,579</u>	<u>1,345,706</u>
<b>Revenue from operating activities (excluding rates)</b>				
Governance		17,489	30,000	52,405
General purpose funding		1,497,270	900,491	1,535,163
Law, order, public safety		129,066	131,500	165,281
Health		2,677,209	2,657,320	2,511,463
Education and welfare		5,312,972	4,653,710	4,833,555
Community amenities		142,099	136,500	130,955
Recreation and culture		444,157	317,650	378,153
Transport		74,697	131,315	39,904
Economic services		105,471	131,176	107,424
Other property and services		109,007	198,900	277,542
		<u>10,509,437</u>	<u>9,288,562</u>	<u>10,031,845</u>
<b>Expenditure from operating activities</b>				
Governance		(963,277)	(932,447)	(874,525)
General purpose funding		(798,180)	(850,093)	(821,430)
Law, order, public safety		(653,579)	(693,558)	(687,682)
Health		(2,903,767)	(3,225,954)	(2,995,821)
Education and welfare		(5,456,370)	(5,099,480)	(5,338,794)
Community amenities		(1,247,647)	(1,451,670)	(1,308,387)
Recreation and culture		(6,152,228)	(6,615,908)	(6,323,371)
Transport		(5,557,989)	(5,619,401)	(4,829,559)
Economic services		(551,530)	(565,288)	(544,249)
Other property and services		(184,415)	(108,690)	(142,834)
		<u>(24,468,982)</u>	<u>(25,162,488)</u>	<u>(23,866,652)</u>
<b>Operating activities excluded</b>				
(Profit) on disposal of assets	10(a)	(3,773)	-	-
Loss on disposal of assets	10(a)	59,590	18,023	9,000
Movement of Non-Current Debtors		-	-	8,000
Movement in deferred pensioner rates (non-current)		(11,579)	-	(8,200)
Movement in employee benefit provisions (non-current)		31,675	-	7,715
Depreciation on assets	10(b)	3,284,278	3,266,812	3,314,436
Employee Cash Backed Provision		12,878	24,000	84,917
<b>Amount attributable to operating activities</b>		<u>(8,402,098)</u>	<u>(10,033,512)</u>	<u>(9,073,233)</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		661,225	1,478,462	1,086,544
Proceeds from disposal of assets	10(a)	35,036	605,150	5,500
Purchase of property, plant and equipment	8(b)	(658,596)	(1,499,062)	(580,054)
Purchase and construction of infrastructure	9(b)	(1,614,522)	(3,600,242)	(1,647,718)
<b>Amount attributable to investing activities</b>		<u>(1,576,857)</u>	<u>(3,015,692)</u>	<u>(1,135,728)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of Debentures	13(a)	(123,993)	(123,995)	(115,711)
Proceeds from self supporting loans		19,778	19,779	18,511
Transfers to reserves (restricted assets)	5	(1,327,865)	(821,361)	(465,944)
Transfers from reserves (restricted assets)	5	418,922	1,077,343	337,648
<b>Amount attributable to financing activities</b>		<u>(1,013,158)</u>	<u>151,766</u>	<u>(225,496)</u>
<b>Surplus(deficiency) before general rates</b>		<u>(10,992,113)</u>	<u>(12,897,438)</u>	<u>(10,434,457)</u>
<b>Total amount raised from general rates</b>	23	<u>12,913,482</u>	<u>12,935,762</u>	<u>12,618,835</u>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	24	<u><b>1,921,369</b></u>	<u><b>38,324</b></u>	<u><b>2,184,378</b></u>

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

## 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. 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 liabilities.

### CRITICAL ACCOUNTING ESTIMATES

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

### CRITICAL ACCOUNTING ESTIMATES (Continued)

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 Town 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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**2. REVENUE AND EXPENSES**

(a) **Revenue**

	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Other revenue</b>		
Reimbursements and recoveries	10,319	13,593
	<u>10,319</u>	<u>13,593</u>
<b>Fees and Charges</b>		
General purpose funding	113,827	118,894
Law, order, public safety	58,839	71,745
Health	2,676,363	2,509,397
Education and welfare	2,554,158	2,423,435
Community amenities	135,945	130,248
Recreation and culture	244,334	244,852
Transport	8,673	5,928
Economic services	60,429	86,879
Other property and services	40,208	123,089
	<u>5,892,776</u>	<u>5,714,467</u>

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Grant Revenue**

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

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	520,525	824,141
Law, order, public safety	56,090	64,912
Education and welfare	2,330,052	2,131,671
Recreation and culture	106,739	51,722
Transport	50,174	-
	<u>3,063,580</u>	<u>3,072,446</u>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	3,864	35,564
Education and welfare	40,000	75,905
Recreation and culture	39,965	94,584
Transport	577,396	880,491
	<u>661,225</u>	<u>1,086,544</u>
Total grants, subsidies and contributions	<u>3,724,805</u>	<u>4,158,990</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, Donations and Other Contributions**

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

**Grants, Donations and Other Contributions (Continued)**  
a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 22. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations.

**Interest earnings**

- Reserve funds  
- Other funds  
Other interest revenue (refer note 23(e))

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
- Reserve funds	113,190	108,000	118,429
- Other funds	235,387	180,000	236,971
Other interest revenue (refer note 23(e))	158,592	164,821	169,151
	<u>507,169</u>	<u>452,821</u>	<u>524,551</u>

## 2. REVENUE AND EXPENSES (Continued)

### (b) Expenses

	<u>2018</u>	<u>2017</u>
	\$	\$
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	19,420	17,920
- Other Audit Services	2,300	2,300
- Internal Audit Fees, Support and Training	30,389	41,720
	<u>52,109</u>	<u>61,940</u>
<b>Interest expenses (finance costs)</b>		
Long term borrowings (refer Note 13(a) )	57,423	65,682
	<u>57,423</u>	<u>65,682</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**3. CASH AND CASH EQUIVALENTS**

	NOTE	2018	2017
		\$	\$
Unrestricted		3,412,701	3,699,827
Restricted		7,931,526	6,775,294
		<u>11,344,227</u>	<u>10,475,121</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlements Reserve	5	1,020,253	1,007,375
Plant & Equipment Reserve	5	384,098	379,102
Community Facilities Reserve	5	51,965	37,139
Land & Building Infrastructure Reserve	5	1,829,829	1,843,265
Waste Management Reserve	5	738,910	288,744
Wind in the Willows Childcare Reserve	5	89,841	53,361
Aged Persons Reserve	5	484,371	470,210
Youth Development Reserve	5	28,329	27,529
Cultural Events Reserve	5	-	5,163
Self Insurance Reserve	5	-	8,199
Underground Power Reserve	5	81,757	79,452
Roads and Drainage Infrastructure Reserve	5	417,421	114,111
HACC Asset Replacement Reserve	5	129,113	151,861
Unspent Grants Reserve	5	454,371	335,803
		<u>5,710,258</u>	<u>4,801,315</u>
<b>Other Restrictions</b>			
Hyde Retirement Village Retention Bonds		259,648	173,600
Other Bonds and Deposits		1,961,619	1,800,380
		<u>2,221,267</u>	<u>1,973,980</u>
		<u><u>7,931,526</u></u>	<u><u>6,775,294</u></u>

**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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk

**Cash and cash equivalents (Continued)**

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

#### 4. FINANCIAL ASSETS

Investment in WALGA Local Government House Trust

	2018	2017
	\$	\$
	108,268	108,332
	108,268	108,332

#### INVESTMENT IN WALGA LOCAL GOVERNMENT HOUSE TRUST

The equity the Town has in the Local Government House Trust is a consequence of a contribution towards the cost of purchasing Local Government House. The total contribution by all Councils towards the cost of the WALGA building was \$582,000. There are 620 units in the Local Government House Trust, 7 of which are held by the Town.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Classification and subsequent measurement

(i) Financial assets at fair value through profit and loss  
Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

##### (ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Town has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

##### (iii) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

##### Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

#### SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Impairment (Continued)

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

##### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Town becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Town commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

##### Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, (if any), between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

##### Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Town no longer has any significant continual involvement in the risks and benefits associated with the asset.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

5. RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements Reserve	1,007,375	12,878	-	1,020,253	1,007,375	24,000	-	1,031,375	922,458	84,917	-	1,007,375
Plant & Equipment Reserve	379,102	10,996	(6,000)	384,098	379,103	8,634	(29,000)	358,737	369,025	10,078	-	379,103
Community Facilities Reserve	37,139	14,827	-	51,965	37,139	14,512	-	51,651	36,152	987	-	37,139
Land & Building Infrastructure Reserve	1,843,265	53,466	(66,903)	1,829,829	1,843,265	591,982	(800,000)	1,635,247	1,794,264	49,001	-	1,843,265
Waste Management Reserve	288,744	450,166	-	738,910	438,744	111,815	-	550,559	281,068	7,676	-	288,744
Wind in the Willows Childcare Reserve	53,361	75,604	(39,124)	89,841	103,362	1,215	(40,000)	64,577	51,943	1,419	-	53,361
Aged Persons Reserve	470,210	14,161	-	484,371	470,209	10,709	-	480,918	525,303	14,346	(69,440)	470,209
Youth Development Reserve	27,529	799	-	28,329	27,529	627	-	28,156	26,797	732	-	27,529
Cultural Events Reserve	5,163	108	(5,271)	-	5,162	-	(5,162)	-	5,025	137	-	5,162
Self Insurance Reserve	8,199	172	(8,370)	-	8,199	-	(8,199)	-	7,981	218	-	8,199
Underground Power Reserve	79,452	2,305	-	81,757	79,453	1,810	-	81,263	77,341	2,112	-	79,453
Roads and Drainage Infrastructure Reserve	114,111	303,310	-	417,421	114,111	2,599	-	116,710	111,077	3,034	-	114,111
HACC Asset Replacement Reserve	151,861	4,405	(27,153)	129,113	151,860	3,459	(65,000)	90,319	307,070	6,146	(161,356)	151,860
Unspent Grants Reserve	335,803	384,669	(266,101)	454,371	251,875	50,000	(129,982)	171,893	157,514	285,141	(106,852)	335,803
	4,801,315	1,327,865	(418,922)	5,710,258	4,917,386	821,362	(1,077,343)	4,661,404	4,673,018	465,944	(337,648)	4,801,315

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with council resolutions 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	Purpose of the reserve
Plant & Equipment Reserve	To accrue funds for the purpose of replacement of major plant items.
Community Facilities Reserve	To accrue funds for major expenditure in the provision of community facilities.
Land & Building Infrastructure Reserve	To hold funds accrued as a result of sale of land and buildings and for the provisions of funds for the purchase and development of land, and building infrastructure.
Waste Management Reserve	To accrue funds for the purpose of renewal or upgrade of waste management services.
Wind in the Willows Childcare Reserve	To accrue funds for the purpose of asset improvement in the Centre and to cater for future surplus or deficit from operations.
Aged Persons Reserve	To accrue funds to provide for the operational deficit, refurbishment and capital expenses, for Hyde Retirement Village.
Youth Development Reserve	To provide funds for activities and facilities for the benefit of youth in the Town.
Underground Power Reserve	To accrue funds for engaging consultants to consider the implementation of Underground Power.
Roads and Drainage Infrastructure Reserve	To provide for the renewal and upgrade of the road and drainage network.
HACC Asset Replacement Reserve	To provide funding for support of community care programs for senior and disability services
Unspent Grants Reserve	To provide for unspent funding received as grant contributions to Works and Services.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**6. TRADE AND OTHER RECEIVABLES**

**Current**

	2018	2017
	\$	\$
Rates Outstanding	782,386	754,709
Sundry Debtors - General	131,908	123,652
GST Receivable	122,316	112,759
Accrued Interest	613	4,446
Sundry Debtors - SSL	21,134	19,779
Long Service Leave Due from Other Councils	65,944	52,633
Sundry Debtors - Other	-	8,000
Provision for Doubtful Debts	-	(52,956)
	1,124,301	1,023,022

**Non-current**

Rates Outstanding - Pensioners	334,587	323,008
Loans receivable - clubs/institutions	227,743	248,877
	562,330	571,885

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Includes:

Past due and not impaired	782,386	754,709
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**Sundry debtors**

Includes:

Past due and not impaired	131,658	123,652
Impaired	250	-

**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.

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

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

**Classification and subsequent measurement**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**7. INVENTORIES**

**Current**

Fuel and Materials

	2018	2017
	\$	\$
	15,018	13,333
	15,018	13,333

**SIGNIFICANT ACCOUNTING POLICIES**

**General**

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

8 (a). **PROPERTY, PLANT AND EQUIPMENT**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Land and buildings		
Land		
- Independent Valuation 2017 - Level 2	36,357,000	36,357,000
	<u>36,357,000</u>	<u>36,357,000</u>
Total land	<u>36,357,000</u>	<u>36,357,000</u>
Buildings - specialised at:		
- Independent valuation 2017 - Level 3	25,757,805	25,757,805
Additions after Valuation - cost	387,420	-
Less: accumulated depreciation	(7,784,939)	(7,301,045)
	<u>18,360,286</u>	<u>18,456,760</u>
Total buildings	<u>18,360,286</u>	<u>18,456,760</u>
Total land and buildings	<u>54,717,286</u>	<u>54,813,760</u>
Plant and equipment at:		
- Independent valuation 2016- Level 2	1,898,330	1,898,330
- Independent valuation 2016- Level 3	714,601	714,601
Additions after Valuation	231,433	112,740
Less: accumulated depreciation	(1,528,248)	(1,538,536)
- Less Disposals after valuation	(200,146)	(21,035)
	<u>1,115,970</u>	<u>1,166,100</u>
Furniture and equipment at:		
- Management valuation 2016 - Level 3	165,239	165,239
Additions after Valuation	256,598	104,115
Less: accumulated depreciation	(121,964)	(95,764)
	<u>299,873</u>	<u>173,590</u>
Artworks		
- Management Valuation 2018 - Level 2	62,620	62,620
	<u>62,620</u>	<u>62,620</u>
<b>Total property, plant and equipment</b>	<u><u>56,195,749</u></u>	<u><u>56,216,070</u></u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - specialised	Total buildings	Total land and buildings	Plant and equipment	Furniture and equipment	Minor Assets (Arts Works)	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2016</b>	21,878,884	21,878,884	14,983,261	14,983,261	36,862,145	1,137,273	85,955	62,620	38,147,994
Additions	50,656	50,656	312,544	312,544	363,200	112,740	104,115	-	580,054
(Disposals)	-	-	-	-	-	(14,500)	-	-	(14,500)
Revaluation increments/ (decrements) transferred to Revaluation Surplus Impairment (losses)/reversals	14,427,461	14,427,461	4,134,725	4,134,725	18,562,186	-	-	-	18,562,186
Depreciation (expense)	-	-	(973,770)	(973,770)	(973,770)	(69,413)	(16,480)	-	(1,059,663)
<b>Balance at 1 July 2017</b>	36,357,000	36,357,000	18,456,760	18,456,760	54,813,760	1,166,100	173,590	62,620	56,216,070
Additions	-	-	387,420	387,420	387,420	118,693	152,483	-	658,596
(Disposals)	-	-	-	-	-	(90,853)	-	-	(90,853)
Depreciation (expense)	-	-	(483,894)	(483,894)	(483,894)	(77,971)	(26,199)	-	(588,064)
<b>Balance at 30 June 2018</b>	36,357,000	36,357,000	18,360,286	18,360,286	54,717,286	1,115,970	299,873	62,620	56,195,749

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value	Valuation Technique	Basis of	Date of Last	Inputs Used
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar items ( Net revaluation method)	Independent Valuation	2017	Price per hectare/market borrowing rate
Buildings - specialised	3	Market approach using recent observable market data for similar items ( Net revaluation method)	Independent Valuation	2017	Improvements to buildings using construction costs and current condition ( Level 2), residual values and remaining useful life assessments ( Level 3) inputs.
<b>Plant and equipment</b>	3 and 2	Cost approach using depreciated replacement cost ( Net revaluation method)	Independent Valuation	2016	Construction/Purchase costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3 ) inputs.
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost ( Net revaluation method),Market approach using recent observable market data for similar items ( Net revaluation method)	Management Valuation	2016	Construction/Purchase costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3 ) inputs.
<b>Minor Assets (Arts Works)</b>	2	Market approach using recent observable market data for similar items ( Net revaluation method)	Management Valuation	2018	Comparison with items offered for sale in the open market.

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

9 (a). **INFRASTRUCTURE**

	<u>2018</u>	<u>2017</u>
	\$	\$
Infrastructure - Roads		
- Independent Valuation 2017 - Level 3	83,500,078	83,500,078
Additions after Valuation	714,384	-
Less: accumulated depreciation	<u>(16,643,548)</u>	<u>(15,181,450)</u>
	67,570,914	68,318,627
Footpaths		
- Independent Valuation 2017 - Level 3	10,233,801	10,233,801
Additions after Valuation	57,541	-
Less: accumulated depreciation	<u>(3,242,936)</u>	<u>(3,002,330)</u>
	7,048,406	7,231,471
Parks & Ovals		
-Independent Valuation - 2018 - Level 3	17,940,621	14,615,475
Less: accumulated depreciation	<u>(6,144,686)</u>	<u>(7,024,609)</u>
	11,795,935	7,590,866
Drainage		
- Independent Valuation 2017 - Level 3	39,635,969	39,635,969
Additions after Valuation	559,187	-
Less: accumulated depreciation	<u>(17,474,552)</u>	<u>(16,891,455)</u>
	22,720,604	22,744,514
<b>Total infrastructure</b>	<u>109,135,859</u>	<u>105,885,478</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

9. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Footpaths	Parks & Ovals	Drainage	Total Infrastructure
	\$	\$	\$	\$	\$
<b>Balance at 1 July 2016</b>	72,338,555	5,644,301	7,595,944	14,972,991	100,551,791
Additions	951,492	225,017	387,765	83,443	1,647,718
Revaluation increments/ (decrements) transferred to Revaluation Surplus	(3,725,989)	1,646,152	-	8,020,579	5,940,742
Depreciation (Expense)	(1,245,432)	(283,999)	(392,843)	(332,499)	(2,254,773)
<b>Balance at 1 July 2017</b>	68,318,627	7,231,471	7,590,866	22,744,514	105,885,478
Additions	714,384	57,541	283,409	559,187	1,614,522
Revaluation increments/ (decrements) transferred to Revaluation Surplus	-	-	4,332,072	-	4,332,072
Depreciation (expense)	(1,462,098)	(240,605)	(410,413)	(583,097)	(2,696,214)
<b>Carrying amount at 30 June 2018</b>	67,570,914	7,048,406	11,795,935	22,720,604	109,135,859

## 9. INFRASTRUCTURE (Continued)

### (c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3 ) inputs.
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3 ) inputs.
Parks & Ovals	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2018	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3 ) inputs.
Drainage	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	2017	Construction costs and current condition (Level 2) 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.

## 10. FIXED ASSETS (Continued)

### (a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Loss
<b>Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$
Other property and services	90,853	35,036	3,773	(59,590)	623,173	605,150	(18,023)
	90,853	35,036	3,773	(59,590)	623,173	605,150	(18,023)

### (b) Depreciation

	2018	2017
	\$	\$
Buildings - specialised	483,894	973,770
Plant and equipment	77,971	69,412
Furniture and equipment	26,199	16,480
Infrastructure - Roads	1,462,098	1,245,432
Footpaths	240,605	283,999
Drainage	583,097	332,499
Parks & Ovals	410,413	392,843
	3,284,278	3,314,436

## SIGNIFICANT ACCOUNTING POLICIES

### Depreciation

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

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

- Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

### Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Buildings - Componentised	20 to 75 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 15 years
Roads and streets - Componentised formation	8 to 100 years
pavement	not depreciated
seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths	30 to 50 years
Parks, Plant & Equipment	3 to 80 years

### Depreciation (Continued)

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.

### Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

## 10. FIXED ASSETS

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

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

#### Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

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

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

#### Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

#### Land under control

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

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

Bassendean Oval is a sporting facility that is Crown Land operated by the local government. Council has determined it is not of state or regional significance, hence has not been included as an asset by the Town.

#### Land under roads

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

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

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Town.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

11. REVALUATION SURPLUS

	2018 Opening Balance	2018 Revaluation Increment	2018 Total Movement on Revaluation	2018 Closing Balance	2017 Opening Balance	2017 Revaluation Increment	2017 Revaluation (Decrement)	2017 Total Movement on Revaluation	2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	41,252,189	-	-	41,252,189	26,824,728	14,427,461	-	14,427,461	41,252,189
Revaluation surplus - Buildings - specialised	12,637,520	-	-	12,637,520	8,502,795	4,134,725	-	4,134,725	12,637,520
Revaluation surplus - Plant and equipment	732,285	-	-	732,285	732,285	-	-	-	732,285
Revaluation surplus - Minor Assets(Artworks)	56,792	-	-	56,792	56,792	-	-	-	56,792
Revaluation surplus - Infrastructure - Roads	57,996,640	-	-	57,996,640	61,722,629	-	(3,725,989)	(3,725,989)	57,996,640
Revaluation surplus - Footpaths	4,698,372	-	-	4,698,372	3,052,220	1,646,152	-	1,646,152	4,698,372
Revaluation surplus - Parks & Ovals	1,549,460	4,332,073	4,332,073	5,881,533	1,549,460	-	-	-	1,549,460
Revaluation surplus - Drainage	17,762,118	-	-	17,762,118	9,741,539	8,020,578	-	8,020,578	17,762,118
Revaluation surplus/(deficit) - EMRC	1,877,820	(13,511)	(13,511)	1,864,309	1,817,893	59,927	-	59,927	1,877,820
	138,563,196	4,318,562	4,318,562	142,881,757	114,000,341	28,288,843	(3,725,989)	24,562,854	138,563,196

Movements on revaluation of fixed assets 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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
Accrued interest on long term borrowings  
Accrued salaries and wages  
Rates in Advance  
Bonds & Other Deposits  
Hyde Retirement Village Bonds

	2018	2017
	\$	\$
	1,244,201	1,050,259
	4,793	5,703
	130,907	122,668
	-	250,300
	1,961,619	1,800,380
	259,648	173,600
	<u>3,601,168</u>	<u>3,402,910</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town of the purchase of these goods and services.

**Trade and other payables (Continued)**

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

### 13. INFORMATION ON BORROWINGS

#### (a) Repayments - Borrowings

Particulars	Principal	Principal	Budget	Principal		Interest	
	1 July 2017	Repayments Actual		30 June 2018		Repayments	
	\$	\$	\$	Actual	Budget	Actual	Budget
<b>Self Supporting Loans</b>							
Loan 157 - Ashfield Soccer Club - SSL	19,158	4,316	4,316	14,842	14,842	3,294	1,177
Loan 162 - TADWA - SSL	249,497	15,462	15,462	234,035	234,035	13,961	16,211
<b>Recreation and Culture</b>							
Loan 156 - Civic Centre Redevelopment	129,324	43,775	43,775	85,549	85,549	10,273	9,021
Loan 160A - Civic Centre Redevelopment	384,385	45,010	45,010	339,375	339,375	22,983	25,987
Loan 160B - Civic Centre Redevelopment	153,009	15,430	15,430	137,579	137,579	6,912	8,720
	<u>935,374</u>	<u>123,993</u>	<u>123,995</u>	<u>811,380</u>	<u>811,379</u>	<u>57,423</u>	<u>61,115</u>

#### Borrowings

	2018	2017
	\$	\$
Current	132,880	123,994
Non-current	678,500	811,380
	<u>811,380</u>	<u>935,374</u>

#### (b) Undrawn Borrowing Facilities

##### Credit Standby Arrangements

	2018	2017
	\$	\$
Bank overdraft limit	100,000	100,000
Credit card limit	150,000	150,000
Credit card balance at balance date	(24,931)	(23,965)
<b>Total amount of credit unused</b>	<u>225,069</u>	<u>226,035</u>

##### Loan facilities

	2018	2017
	\$	\$
Loan facilities - current	132,880	123,994
Loan facilities - non-current	678,500	811,380
<b>Total facilities in use at balance date</b>	<u>811,380</u>	<u>935,374</u>

##### Unused loan facilities at balance date

	2018	2017
	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Financial liabilities

Financial liabilities are recognised at fair value when the Town 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.

## 14 PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	On-Costs Annual Leave	On-Costs Long Service Leave	Total
<b>Opening balance at 1 July 2016</b>					
Current provisions	673,236	886,812	87,483	115,236	1,762,767
Non-current provisions	-	171,795	-	22,324	194,119
	673,236	1,058,608	87,483	137,559	1,956,886
Additional provision	734,977	215,574	96,915	32,536	1,080,001
Amounts used	(585,317)	(96,350)	(76,058)	(12,520)	(770,245)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	10,851	34,809	-	-	45,660
<b>Balance at 30 June 2017</b>	<b>833,747</b>	<b>1,212,641</b>	<b>108,340</b>	<b>157,575</b>	<b>2,312,303</b>
Current	833,747	1,034,018	108,340	134,364	2,110,469
Non-current	-	178,623	-	23,211	201,834
	833,747	1,212,641	108,340	157,575	2,312,303
<b>Opening balance at 1 July 2017</b>					
Current provisions	833,747	1,034,018	108,340	134,364	2,110,469
Non-current provisions	-	178,623	-	23,211	201,834
	833,747	1,212,641	108,340	157,575	2,312,303
Additional provision	674,949	228,989	89,396	30,009	1,023,342
Amounts used	(633,696)	(133,797)	(82,345)	(17,386)	(867,224)
Increase in the discounted amount arising because of time and the effect of any change in the discounted rate	13,011	1,947	-	-	14,958
<b>Balance at 30 June 2018</b>	<b>888,011</b>	<b>1,309,780</b>	<b>115,391</b>	<b>170,197</b>	<b>2,483,379</b>
<b>Comprises</b>					
Current	888,011	1,103,124	115,391	143,344	2,249,870
Non-current	-	206,655	-	26,854	233,509
<b>Balance as at 30 June 2018</b>	<b>888,011</b>	<b>1,309,780</b>	<b>115,391</b>	<b>170,197</b>	<b>2,483,379</b>

### Annual Leave Liabilities:

Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2018	2017
	\$	\$
Within 12 months of the end of the reporting period	661,342	617,165
More than 12 months after the end of the reporting period	226,669	216,582
	888,011	833,747

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

### Long Service Leave Liabilities:

Unconditional long service leave provisions are classified as current liabilities as the agency does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Preconditional and conditional long service leave provisions are classified as non-current liabilities because the agency has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2018	2017
	\$	\$
Within 12 months of the end of the reporting period	1,103,124	1,034,018
More than 12 months after the end of the reporting period	206,655	178,623
	1,309,780	1,212,641

The provision for long service leave are calculated at present value as the agency does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible the estimated future cash outflows.

## 14 PROVISIONS (Continued)

### Employment On-cost Provision

The settlement of annual leave and long service leave liabilities give rise to the payment of employment on-costs including workers compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of "Employee Costs" in the Statement of Comprehensive Income. The related liability is included in "Employment On-Costs" provision.

	2018	2017
	\$	\$
Carrying amount at the start of period	265,915	225,042
Additional (reversal of) provisions recognised	19,674	40,873
	285,589	265,915

## SIGNIFICANT ACCOUNTING POLICIES

### Employee benefits

#### Short-term employee benefits

Provision is made for the Town'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 Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate

### Other long-term employee benefits (Continued)

anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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 Town 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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**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:

	<b>2018 Actual</b>	<b>2018 Budget</b>	<b>2017 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	11,344,227	8,307,947	10,475,121

**Reconciliation of Net Cash Provided By  
Operating Activities to Net Result**

Net result	45,102	(1,459,702)	56,108
Non-cash flows in Net result:			
Depreciation	3,284,279	3,266,812	3,314,436
(Profit)/loss on sale of asset	55,817	18,023	9,000
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(159,978)	(44,956)	(198,106)
(Increase)/decrease in inventories	(1,685)	-	6,545
Increase in Investment in Joint Venture	(428,333)	-	(202,422)
Decrease in Investment in WALGA House Trus	64	-	16,888
Increase/(decrease) in payables and accruals	(3,584)	264,429	(26,879)
Increase/(decrease) in employee provisions	171,076	5,544	405,266
Grants contributions for development of assets	(661,225)	(1,478,462)	(1,086,544)
Net cash from operating activities	<u>2,301,533</u>	<u>571,687</u>	<u>2,294,289</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	<u>2018</u>	<u>2017</u>
	\$	\$
Governance	2,050,278	2,091,002
Law, order, public safety	142,763	144,104
Health	106,471	110,466
Education and welfare	2,739,653	2,739,204
Community amenities	33,101,286	33,075,920
Recreation and culture	23,496,073	19,374,422
Transport	97,590,992	98,569,930
Economic services	920,000	920,000
Other property and services	1,516,090	1,408,500
Unallocated	24,776,982	23,398,036
	<u>186,440,588</u>	<u>181,831,584</u>

## 17. CONTINGENT LIABILITIES

The Town is not aware of any reportable contingent liabilities as at the reporting date.

## 18. CAPITAL AND LEASING COMMITMENTS

### (a) Capital Expenditure Commitments

The Town had no capital expenditure commitments as at 30 June 2018.

### (b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

	2018	2017
	\$	\$
	172,386	238,187
	136,731	214,660
	-	-
	<u>309,117</u>	<u>452,847</u>

## 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 Town, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

### Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

## 19. JOINT VENTURE ARRANGEMENTS

### Eastern Metropolitan Regional Council

The Council is a member of the Eastern Metropolitan Regional Council. EMRC was established in accordance with the Local Government Act 1995 and consists of six local governments, namely, Town of Bassendean, City of Bayswater, City of Belmont, Town of Kalamunda, Town of Mundaring, and City of Swan. The Town's interest in the joint venture calculated by EMRC as at 30 June 2018 is 4.27%, representing its share of the net assets of \$7,954,836. Bassendean's interest in the assets and liabilities of EMRC is as follows:

Net Carrying Amount		2018	2017
		\$	\$
<b>Name of Entity</b>	<b>Activity</b>		
Eastern Metropolitan Regional Council	Waste Management	7,954,836	7,538,343
<b>Movements in Carrying Amounts</b>			
		2018	2017
Opening Balance		7,538,343	7,275,989
Increase in Interests in Joint Venture *		416,493	262,354
<b>Council's Equity Share in the Joint Venture Entity</b>		<u>7,954,836</u>	<u>7,538,343</u>
* Share of Profit/(Loss)		430,004	
*Share of Other Comprehensive Income		(13,511)	
		<u>416,493</u>	
<b>Share in Joint Venture Assets and Liabilities</b>			
		2018	2017
		\$	\$
<b>Assets</b>			
- Current		4,312,186	4,076,282
- Non Current		4,015,326	4,021,102
<b>Liabilities</b>			
- Current		219,938	227,780
- Non Current		152,738	331,266
<b>Net Assets</b>		<u>7,954,836</u>	<u>7,538,343</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

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

#### Interests in joint arrangements (Continued)

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

## 20. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	116,000	113,000	105,000
Mayor's allowance	36,000	36,000	36,000
Deputy Mayor's allowance	9,000	9,000	9,000
Conference & other expenses	17,634	14,000	4,503
Communications allowance	23,406	24,500	21,000
	202,040	196,500	175,503

### Key Management Personnel (KMP) Compensation Disclosure

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

	2018	2017
	\$	\$
Short-term employee benefits	964,082	945,416
Post-employment benefits	105,618	105,446
Other long-term benefits	14,468	21,179
	1,084,169	1,072,041

#### Short-term employee benefits

These amounts include all salary, paid leave, 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 Town's superannuation contributions made during the year.

#### Other long-term benefits

These amounts represent long service benefits accruing during the year.

#### Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

#### Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Sale of goods and services	-	-
Purchase of goods and services	-	-

### Related Parties

#### The Town'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. Entities subject to significant influence by the Town

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.

## 21. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Town did not participate in any trading undertakings or major trading undertakings during the 2017/2018 financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

22. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening	Received (2)	Expended (3)	Closing	Received (2)	Expended (3)	Closing
	Balance (1)			Balance (1)			Balance
	1/07/16	2016/17	2016/17	30/06/17	2017/18	2017/18	30/06/18
	\$	\$	\$	\$	\$	\$	\$
HACC - Restricted Asset Replacement Funds	307,071	6,146	(161,356)	151,861	4,405	(27,153)	129,113
<b>Total HACC Asset Replacement Reserve</b>	<b>307,071</b>	<b>6,146</b>	<b>(161,356)</b>	<b>-</b>	<b>4,405</b>	<b>(27,153)</b>	<b>129,113</b>
HACC Non-Recurrent Funding Programme	34,460	9,333	(34,460)	9,333	30,000	(9,317)	30,016
Swan River Trust - Foreshore Precinct Plan SRT_3634	1,560	-	-	1,560	-	-	1,560
Aboriginal Workforce Dev, Centre Expo Naidoc Day	10,000	10,000	(10,000)	10,000	10,000	(10,000)	10,000
Department of Social Services - CACP Program	26,626	-	-	26,626	-	-	26,626
Department of Social Services -HCP Program	30,515	-	(17,495)	13,020	744,776	(468,933)	288,863
Bendigo Bank - One World Centre	2,500	3,622	(6,122)	-	-	-	-
Department of Social Services - Long Day Care PDP	45,893	-	(37,536)	8,356	-	(8,356)	-
Department of Social Services - Broadband for Seniors	1,100	-	-	1,100	-	-	1,100
Department of Local Government - Youth Grant	4,861	-	(4,861)	-	-	-	-
Hawaiian Investments and Suez - Recyclable Bags	-	1,200	-	1,200	-	(1,200)	-
Dept of Parks & Wildlife - Anzac Tce Drainage & Foreshore	-	40,300	-	40,300	-	(33,325)	6,975
Attorney General's Department - CCTV Grant	-	89,682	-	89,682	-	(89,682)	-
Reconciliation Action Plan Grant - David Ashton	-	5,000	-	5,000	-	(5,000)	-
Department of Premier and Cabinet - Naidoc Day	-	2,727	-	2,727	-	(2,727)	-
City of Bayswater - Naidoc Day	-	5,000	-	5,000	5,000	(5,000)	5,000
Department of Fire & Emergency Services - SES Funding	-	40,810	(20,405)	20,405	11,712	-	32,117
LGIS - Building Damage	-	101,494	-	101,494	3,500	(101,494)	3,500
Ryde Program Surplus	-	-	-	-	3,614	-	3,614
WA Football Commission - Swan Districts Business Case	-	-	-	-	25,000	-	25,000
Dept of Local Gov - Swan Districts Business Case	-	-	-	-	20,000	-	20,000
<b>Total Unspent Grants Reserve</b>	<b>157,515</b>	<b>309,168</b>	<b>(130,879)</b>	<b>8,356</b>	<b>853,602</b>	<b>(735,034)</b>	<b>454,371</b>
<b>Total Unspent Grants</b>	<b>464,586</b>	<b>315,314</b>	<b>(292,235)</b>	<b>8,356</b>	<b>858,007</b>	<b>(762,186)</b>	<b>583,485</b>

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

## 23. RATING INFORMATION

### (a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>General rate</b>											
<b>Gross rental valuations</b>											
GRV Properties	7.165	5,770	158,137,903	11,330,584	96,102	3,600	11,430,287	11,329,482	120,000	2,000	11,451,482
<b>Sub-Total</b>		5,770	158,137,903	11,330,584	96,102	3,600	11,430,287	11,329,482	120,000	2,000	11,451,482
<b>Minimum payment</b>											
<b>Gross rental valuations</b>											
GRV Properties	1,085	1,367	18,850,411	1,483,195	-	-	1,483,195	1,484,280	-	-	1,484,280
<b>Sub-Total</b>		1,367	18,850,411	1,483,195	-	-	1,483,195	1,484,280	-	-	1,484,280
<b>Totals</b>		7,137	176,988,314	12,813,779	96,102	3,600	12,913,482	12,813,762	120,000	2,000	12,935,762
<b>Total amount raised from general rate</b>							12,913,482				12,935,762
Rates paid in Advance							270,701				-
<b>Total</b>							<u>13,184,183</u>				<u>12,935,762</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Rates

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**23. RATING INFORMATION (Continued)**

**(b) Specified Area Rate**

The Town did not levy a specified area rate during the current reporting period.

**(c) Service Charges**

The Town did not impose any service charges during the current reporting period.

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

The Town did not offer a rates discount during the current reporting period.

	Rate or Discount Granted	Discount	Actual	Budget
		%	\$	\$
General Rates	Incentive		5,000	5,000
General Rates	Concession	50	6,186	7,500
			<u>11,186</u>	<u>12,500</u>

**(e) Interest Charges & Instalments**

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Single full payment	25-Aug-17	\$0.00	0.00%	10.00%
<b>Option Two</b>				
First instalment	25-Aug-17	\$0.00	0.00%	0.00%
Second instalment	05-Jan-18	\$12.00	5.50%	10.00%
<b>Option Three</b>				
First instalment	25-Aug-17	\$0.00	0.00%	0.00%
Second instalment	27-Oct-17	\$12.00	5.50%	10.00%
Third instalment	05-Jan-18	\$12.00	5.50%	10.00%
Fourth instalment	09-Mar-18	\$12.00	5.50%	10.00%
			<b>2018</b>	<b>2018</b>
			<u>2018</u>	<u>Budget</u>
			\$	\$
Interest on unpaid rates			158,592	137,500
Charges on instalment plan			67,032	60,500
			<u>225,624</u>	<u>198,000</u>

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

## 24. NET CURRENT ASSETS

Composition of net current assets

	2018 30 June 2018 Carried Forward)	2017 (1 July 2017 Brought Forward)	2017 (30 June 2017 Carried Forward)
	\$	\$	\$
<b>Surplus/(Deficit) 1 July 17 brought forward</b>	1,921,369	2,184,378	2,184,378
<b>CURRENT ASSETS</b>			
Cash and cash equivalents			
Unrestricted	3,412,701	3,699,827	3,699,827
Restricted	7,931,526	6,775,294	6,775,294
Receivables			
Rates Outstanding	782,386	754,709	754,709
Sundry Debtors - General	198,465	135,775	135,775
GST Receivable	122,316	112,759	112,759
Accrued Interest	613	4,446	4,446
Inventories			
Inventories	15,018	13,333	13,333
	12,463,025	11,496,143	11,496,143
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables			
Sundry creditors	(1,244,201)	(1,050,259)	(1,050,259)
Accrued interest on long term borrowings	(4,793)	(5,703)	(5,703)
Accrued salaries and wages	(130,907)	(122,668)	(122,668)
Rates in Advance	-	(250,300)	(250,300)
Hyde Retirement Village Bonds	(259,648)	(173,600)	(173,600)
Provisions			
Current Employee Provisions	(2,249,870)	(2,110,469)	(2,110,469)
Bonds & Other Deposits	(1,961,619)	(1,800,380)	(1,800,380)
	(5,851,038)	(5,513,379)	(5,513,379)
<b>Unadjusted net current assets</b>	6,611,987	5,982,764	5,982,764
<b>Adjustments</b>			
Less: Reserves - restricted cash	(5,710,258)	(4,801,315)	(4,801,315)
Less: Accrued Interest	(613)	(4,446)	(4,446)
Add: Cash Backed Employee Provisions	1,020,253	1,007,375	1,007,375
<b>Adjusted net current assets - surplus/(deficit)</b>	1,921,369	2,184,378	2,184,378

### Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

## 25. FINANCIAL RISK MANAGEMENT

The Town's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Town's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Town.

The Town 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 Town held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	\$	\$	\$	\$
<b>Financial assets</b>				
Cash and cash equivalents	11,344,227	10,475,121	11,344,227	10,475,121
Investments	108,268	108,332	108,268	108,332
Receivables	1,686,631	1,594,907	1,686,631	1,594,907
	<u>13,139,126</u>	<u>12,178,360</u>	<u>13,139,126</u>	<u>12,178,360</u>
<b>Financial liabilities</b>				
Payables	3,601,168	3,402,910	3,601,168	3,402,910
Borrowings	811,380	935,374	717,047	831,214
	<u>4,412,548</u>	<u>4,338,284</u>	<u>4,318,215</u>	<u>4,234,124</u>

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (a) Cash and Cash Equivalents

The Town's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an investment Policy and the Policy is subject to review by council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Town.

The Town manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
Impact of a 1% <sup>(1)</sup> movement in interest rates on cash	\$	\$
- Equity	113,442	104,751
- Statement of Comprehensive Income	113,442	104,751

*Notes:*

<sup>(1)</sup> Sensitivity percentages based on management's expectation of future possible interest rate movements.

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Receivables

The Town'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 Town 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 Town to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Town 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 Town makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Town's credit risk at balance date was:

	<b>2018</b>	<b>2017</b>
	<b>%</b>	<b>%</b>
Percentage of rates and annual charges		
- Current	70.05%	70.03%
- Overdue	29.95%	29.97%
Percentage of other receivables		
- Current	69.66%	41.21%
- Overdue	30.34%	58.79%

## 25. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Ageing Analysis of Receivables

	Carrying Amount	Not past due and not impaired	Up to 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	More than 5 Years	Impaired Receivables
<b>2018</b>								
Receivables*	1,315,438	410,716	71,625	33,295	267,023	532,529	-	250
Loan receivable	248,877	248,877	-	-	-	-	-	-
	1,564,315	659,593	71,625	33,295	267,023	532,529	-	250
<b>2017</b>								
Receivables*	1,213,492	439,534	14,581	40,578	281,363	384,480	-	52,956
Loan receivable	268,656	268,656	-	-	-	-	-	-
	1,482,148	708,190	14,581	40,578	281,363	384,480	-	52,956

\* The amount of receivables excludes the gst recoverable from the ATO (statutory receivable)

### (c) 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 Town 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 Town's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2018</b>					
Payables	3,932,872	-	-	3,932,872	3,601,168
Borrowings	182,422	547,530	283,156	1,013,108	811,380
	4,115,294	547,530	283,156	4,945,980	4,412,548
<b>2017</b>					
Payables	3,402,910	-	-	3,402,910	3,402,910
Borrowings	182,326	729,952	283,156	1,195,434	935,374
	3,585,236	729,952	283,156	4,598,344	4,338,284

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Town 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 following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

Year ended 30 June 2018	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<b>Borrowings</b>								
Fixed rate	132,880	129,185	97,006	97,696	104,062	250,551	811,380	5.84%
Weighted average Effective interest rate	6.11%	5.91%	6.11%	5.91%	5.95%	5.08%		
<b>Year ended 30 June 2017</b>								
<b>Borrowings</b>								
Fixed rate	123,994	132,880	129,184	97,006	97,696	354,614	935,374	5.92%
Weighted average Effective interest rate	6.24%	6.24%	6.11%	5.91%	5.95%	5.08%		

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**26. TRUST FUNDS**

Funds held at balance date over which the Town has no control and which are not included in the financial statements are as follows:

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Public Open Space Contributions	870,633	83,050	-	953,683
BRB Funds	5,221	45,914	(46,183)	4,952
BCITF Funds	700	42,525	(43,225)	-
	<u>876,554</u>	<u>171,489</u>	<u>(89,408)</u>	<u>958,635</u>

## 27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Town.

Management's assessment of the new and amended pronouncements that are relevant to the Town, applicable to future reporting periods and which have not yet been adopted are set out as follows:

	<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable (1)</b>	<b>Impact</b>
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Town, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.  The effect of this Standard will depend on the nature of future transactions the Town has with those third parties it has dealings with. It may or may not be significant.
(iii)	AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.  Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Town, the impact is not expected to be significant.

Notes:  
(1) Applicable to reporting periods commencing on or after the given date.

## 27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS (Continued)

	Title	Issued / Compiled	Applicable (1)	Impact
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> <li>- Assets received below fair value;</li> <li>- Transfers received to acquire or construct non-financial assets;</li> <li>- Grants received;</li> <li>- Prepaid rates;</li> <li>- Leases entered into at below market rates; and</li> <li>- Volunteer services.</li> </ul> <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Town's operations.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

### Adoption of New and Revised Accounting Standards

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

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

- |      |   |                |
|------|---|----------------|
| (i)  | AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities | 1 January 2017 |
| (ii) | AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities  | 1 January 2017 |

## 28. 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.

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town's operational cycle. In the case of liabilities where the Town does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Town'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 Town applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

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

### g) Fair value of assets and liabilities

Fair value is the price that the Town would receive to sell the asset or would have to pay to transfer the liability in an orderly (i.e. enforced) 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 Town 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 Town are consistent with one or more of the following valuation approaches:

#### Market approach

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

#### Income approach

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

#### Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Town 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 Town'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 such as roads, drains, public buildings and the like, no annual assessment 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.

## 29. ACTIVITIES/PROGRAMS

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

### **Statement of Objective**

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

### **COMMUNITY VISION**

"A connected community, developing a vibrant and sustainable future, that is built upon the foundations of our past."

### **GOVERNANCE**

Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

### **GENERAL PURPOSE FUNDING**

Rates, general purpose government grants and interest revenue

### **LAW, ORDER, PUBLIC SAFETY**

Supervision of various by-laws, fire prevention, emergency services and animal control.

### **HEALTH**

Food quality and pest control, immunisation services, inspection of public buildings and operation of child health services.

### **EDUCATION AND WELFARE**

Provision, management and support of educational services at the pre-school level and assistance to schools. The provision, management and support of welfare services for families, youth, children and the aged within the community.

### **HOUSING**

The provision of retirement village dwellings for rental in a supportive environment.

### **COMMUNITY AMENITIES**

The provision of sanitation (waste management), stormwater drainage, town and regional planning and development, the provision of rest rooms and protection of environment.

### **RECREATION AND CULTURE**

Provision of facilities, and support of organisations concerned with leisure time activities and sport. This includes the provision of leisure programs, halls and community centres, libraries, historical sites, recreation centres, parks, gardens and sportsgrounds.

### **TRANSPORT**

The construction and maintenance of streets, roads, bridges, footpaths and cycle ways.

### **ECONOMIC SERVICES**

Regulation support and/or provision of such services as tourism, area promotion and building control.

### **OTHER PROPERTY & SERVICES**

Private works, public works overheads, plant operations and other revenues and expenses not elsewhere classified.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018

**30. FINANCIAL RATIOS**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Current ratio	1.66	1.78	1.53
Asset sustainability ratio	0.48	0.42	0.65
Debt service cover ratio	15.02	12.95	4.83
Operating surplus ratio	(0.03)	(0.05)	(0.01)
Own source revenue coverage ratio	0.83	0.82	0.87
Asset consumption ratio	0.72	0.72	0.58
Asset renewal funding ratio	1.00	1.00	0.99

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 sustainability ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$

Four of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants.

	<u>2017/18</u>	<u>2016/17</u>	<u>2015/16</u>
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	282,628	287,237	-
Amount of Financial Assistance Grant received in prior year relating to current year.	287,237	-	281,354

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Current ratio	1.66	1.37	1.83
Debt service cover ratio	15.05	11.37	5.25
Operating surplus ratio	(0.03)	(0.07)	0.01
Own source revenue coverage ratio	0.80	0.82	0.87

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2018**

**31. EVENTS AFTER REPORTING DATE**

There have been no material events after the reporting period which would affect the financial report of the Town of Bassendean for the year ended 30 June 2018 or which would require separate disclosure.

## **Town of Bassendean**



Audit Completion Report to the  
Audit Committee  
For the Year Ended 30 June 2018

7 November 2018

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# 1. Executive Summary

Under the requirements of Australian Auditing Standard ASA 260: "*Communication with Those Charged with Governance*", we are required to communicate audit matters arising from the audit of financial statements to those charged with governance of an entity. This Annual Audit Completion Report together with our previous External Audit Plan discharges the requirements of the Auditing Standard.

This report has been prepared for the Council via its Audit Committee to summarise the significant matters that have arisen from our year-end audit of the Town of Bassendean for the year ended 30 June 2018.

## 1.1 Status of Audit

Our audit fieldwork at the Town of Bassendean for the financial year ended 30 June 2018 has been completed.

Before our Independent Auditor's Report is signed off and issued to the Council, the following outstanding matter is required to be attended to:

- Completion of audit procedures relating to Auditing Standard ASA 560 *Subsequent Events* to be performed up to the date of signing the Independent Auditor's Report.

## 1.2 Deliverables

Output	Timing
External Audit Plan	3 May 2018
Interim Audit Management Letter	10 May 2018
Present the Audit Completion Report to the Audit Committee	7 November 2018
Provide Independent Auditor's Report on the Financial Report	After recommendation of Financial Report by the Audit Committee

## 2. Financial Statements and Audit Opinion

### Audit Opinion

We have completed the audit of the Town of Bassendean's accounts in line with current Australian Auditing Standards and will give an **Unqualified Opinion** [subject to subsequent events procedures] that the financial report of the Town of Bassendean

- (i) gives a true and fair view of the financial position of the Town of Bassendean as at 30 June 2018 and of its financial performance for the year ended on that date; and
- (ii) complies with the *Local Government Act 1995* (as amended), the *Local Government (Financial Management) Regulations 1996* (as amended) and the Australian Accounting Standards.

Refer to **Appendix 1** for our Proposed Draft Independent Auditor's Report

## 3. Current Year Areas of Audit Focus

Our audit procedures were focused on those areas of Town of Bassendean' activities that are considered to represent the key audit risks identified in our external audit plan and through discussions with management during the course of our audit.

	Risk Area	Audit Response
1	Revaluation of - Parks and Ovals	<p>Regulation 17A (4) of the LG (Financial Management) Regulations 1996 requires Infrastructure assets to be measured at fair value for the year ended 30 June 2018. The Town of Bassendean's Parks &amp; Oval asset class was revalued at fair value by external valuers at 30 June 2018. Roads, Footpaths and Drainage asset classes were revalued in the year ended 30 June 2017 together with the Land and Buildings asset classes.</p> <p>Audit evaluated the professional competence and objectivity of the external valuers and the adequacy of the scope of their work. We are satisfied that the external valuers are suitably qualified, objective and experienced in undertaking this work.</p> <p>Audit procedures tested capital asset additions on a sample basis for accuracy to supporting documentation. Audit also reviewed the basis of the asset valuations (at fair value) undertaken and considered the judgements, assumptions and data used together with the reasonableness of any estimation techniques applied. Asset reconciliation schedules were verified against trial balance reported amounts.</p> <p>We have relied upon the values adopted by the external valuers.</p> <p>Results of the audit procedures conducted did not note any material misstatement of the Infrastructure asset classes.</p>

2	Revenue Recognition	<p>Accounting Standards for Revenue and Contributions recognition prevent Councils from recording unexpended untied grants as a liability instead of revenue (grants and contributions received in advance)</p> <p>Audit procedures included substantiation and verification of cut – off procedures and assessment of whether treatment of revenue is consistent with Accounting Standards AASB 118 <i>Revenue</i> and AASB 1004 <i>Contributions</i>.</p>
3	Contingent Liabilities	<p>Audit procedures included discussions with management, review of council minutes and solicitor's representation letters to identify the possible existence of contingencies which may require disclosure in the financial statements.</p> <p>At this date, we are satisfied with the current disclosure in the financial report.</p>
4	Related Party Disclosures	<p>AASB 2015-6 Amendments to Australian Accounting Standards – Extends Related Party Disclosures to Not – for – Profit Public Sector Entities. The objective of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not – for-profit sector entities.</p> <p>Audit procedures included discussions with management and review of related party disclosure forms completed by the key management personal which includes Councillors.</p>

We are satisfied that these key areas of focus have been addressed appropriately based on our audit procedures and are properly reflected in the Town of Bassendean's financial report.

#### 4. Assessment of Internal Controls

Our interim phase of the audit indicated that the current internal control systems and processes are reasonable. They are designed adequately for Town of Bassendean' current business operations.

However, a separate Interim Audit Management Letter has been provided to management following our interim audit which provides details of the internal control and compliance matters raised.

Our follow up indicates that the management comments for the interim audit visit conducted during the financial year ended 30 June 2018 have been fully implemented.

## 5. Key Findings during Final Phase of Audit

During our audit planning procedures and risk identification process, we identified a number of key focus areas as outlined in Section 3 above. In addition, during the course of our year-end fieldwork, other accounting and audit issues were noted. Our consideration of these matters is set out below.

We request that the Audit Committee review the matters below and satisfy themselves that:

- there are no other matters of which you are aware that would impact these issues;
- there are no other significant issues that ought to be considered before recommending the adoption of the financial statements to the Council; and
- you concur with the resolution of the issue as described below.

1	Area: Asset Management Plans
Recommendation	
	<p>Given the significant work undertaken in the revaluation of the Town of Bassendean' Infrastructure assets namely Parks &amp; Oval during the financial year ended 30 June 2018, we recommend that Asset Management Plans for each asset class be reviewed and updated with the most recently acquired data collected to ensure all future projections of required capital maintenance and upgrades remain reliable for strategic decision making purposes.</p> <p>Updated projections from the Asset Management Plans should be factored into the Town of Bassendean' Long Term Financial Plan estimates to ensure appropriate planning for future funding requirements are appropriately planned for and known.</p>

## 6. Specific Required Communications

The Australian Auditing Standard ASA 260: "Communication with Those Charged with Governance" requires the auditor to communicate certain matters to the Audit Committee that may assist them in overseeing management's financial reporting and disclosure process. Below we summarise these required communications as they apply to your organisation.

Reporting Requirement	Detailed Comments
Changes to Audit Approach Outlined in External Audit Plan	<ul style="list-style-type: none"> <li>➤ There were no changes to the audit approach outlined in the External Audit Plan.</li> </ul>
Significant accounting policies	<ul style="list-style-type: none"> <li>➤ Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Bassendean including new pronouncements adopted during the year, are described in notes to the financial statements.</li> <li>➤ There were no significant changes in the application of existing policies during the year ended 30 June 2018. The accounting policies adopted in the financial statements are appropriately disclosed.</li> </ul>
Sensitive Accounting Estimates and Disclosures	Refer to "Current Year of Audit Focus" section
Misstatements and significant audit adjustments	<ul style="list-style-type: none"> <li>➤ We are required to report to you all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature. In the context of the Town of Bassendean, we consider that amounts of a value less than \$ 9,800 should be considered trivial. This represents 5% of materiality.</li> <li>➤ A few disclosure adjustments to the financial statements have been discussed and amended during the course of our audit.</li> <li>➤ There were no uncorrected misstatements in the Annual Financial Statements.</li> </ul>
Significant Weaknesses in Internal Controls	<ul style="list-style-type: none"> <li>➤ No significant weaknesses in internal control were identified. Refer to our Interim Audit Management Letter.</li> </ul>
Disagreements with management	<ul style="list-style-type: none"> <li>➤ There have been no significant disagreements with management during the course of the audit.</li> </ul>
Serious Difficulties Encountered in Dealing with Management when Performing the Audit such as: <ul style="list-style-type: none"> <li>• Significant delays in</li> </ul>	<ul style="list-style-type: none"> <li>➤ There were no serious difficulties encountered in dealing with management when performing the audit.</li> </ul>

<p>management providing required information</p> <ul style="list-style-type: none"> <li>• An unnecessarily brief time within which to complete the audit</li> <li>• Extensive unexpected effort required to obtain sufficient appropriate audit evidence</li> <li>• The unavailability of expected information</li> <li>• Restrictions imposed on the auditor by management</li> </ul>	
<p>Fraud and Illegal Acts</p>	<ul style="list-style-type: none"> <li>➤ We are not aware of any matters that require communication.</li> <li>➤ We would request that the Audit Committee members raise with us any areas of risk not addressed in our communications and that they inform us of their knowledge of any actual or suspected fraud.</li> </ul>
<p>Compliance with laws and regulations</p>	<ul style="list-style-type: none"> <li>➤ In performing our audit procedures, we have not become aware of any non-compliance with applicable laws or regulations.</li> <li>➤ We have also received representations from management confirming that the Council is in compliance with all laws and regulations that impact the Council.</li> </ul>
<p>Threshold to Capitalise Assets</p>	<ul style="list-style-type: none"> <li>➤ Currently the Town of Bassendean's capitalisation threshold policy is to capitalise, all capital assets in excess of \$ 2000.</li> </ul> <p>However, with effect from 1 July 2018 in accordance with the amendment to the Local Government (Financial Management) Regulation 1996, which was gazetted on 26 June 2018, Council should capitalise assets in excess of \$ 5,000 only. Therefore, it needs to make a retrospective adjustment in the 2018/19 financial year in respect of capital assets costing less than \$ 5,000 which had been capitalised in the past as this change of accounting treatment results in a change in accounting policy.</p>
<p>Books and records and conduct of the audit</p>	<ul style="list-style-type: none"> <li>➤ We have been presented with all the necessary books and explanations requested of management to support the amounts and disclosures contained in the financial statements in a timely and efficient manner.</li> </ul>
<p>Other Information in Documents Containing Audited Financial Statements</p>	<ul style="list-style-type: none"> <li>➤ Our financial statement audit opinion relates only to the financial statements and accompanying notes.</li> <li>➤ However, we also review other information in the Annual Report, such as Management's Discussion and Analysis, for consistency with the audited financial statements. Once the annual report is prepared and provided to us, we will review the Annual Report for consistency between the audited financial statements and other sections of that document.</li> </ul>

Related Party Transactions	<ul style="list-style-type: none"> <li>➤ None of which we are aware other than what is disclosed in Note 20 to the financial statements.</li> </ul>
Major Issues Discussed with Management in Connection with Initial or Recurring Retention	<ul style="list-style-type: none"> <li>➤ Refer above.</li> </ul>
Going concern	<ul style="list-style-type: none"> <li>➤ As part of our audit, we have assessed and agreed with the conclusions reached by the management concerning the application of the going concern concept.</li> </ul>
Independence	<ul style="list-style-type: none"> <li>➤ We confirm that, as the date of this report, we are independent having regard to Macri Partners' policies, professional rules and relevant statutory requirements regarding auditor independence.</li> <li>➤ During the year ended 30 June 2018, Macri Partners has not provided any non-audit services to the Town of Bassendean.</li> </ul>

## 7. Disclaimer

This report has been prepared for the Audit Committee and management of Town of Bassendean only. It should not be quoted or referred to, in whole or in part, without our prior written consent. No warranty is given to, and no liability will be accepted from, any party other than the Town of Bassendean.

## INDEPENDENT AUDITOR'S REPORT

### TO: RATEPAYERS OF TOWN OF BASSENDEAN

#### Report on the Financial Report

##### **Opinion**

We have audited the financial report of **Town of Bassendean** (the Council), which comprises the Statement of Financial Position as at 30 June 2018, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows and Rate Setting Statement for the year then ended, and a summary of significant accounting policies and other explanatory information and Statement by Chief Executive Officer.

In our opinion, the annual financial report of the **Town of Bassendean** is:

- (i) is based on proper accounts and records ; and
- (ii) fairly represents, in all material respects, the results of the operations of the Council for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not consistent with the Act, Australian Accounting Standards.

##### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the auditor independence and ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

## **INDEPENDENT AUDITOR'S REPORT (Cont'd)**

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

The Chief Executive Officer (CEO) of the Council 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 a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Council'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 Council.

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

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



## INDEPENDENT AUDITOR'S REPORT (Cont'd)

### Report on Other Legal and Regulatory Requirements

In accordance with the *Local Government (Audit) Regulations 1996*, we also report that:

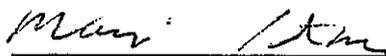
- (a) In our opinion, the following matter indicates significant adverse trends in the financial position or the financial management practices of the Council:

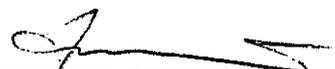
The Asset Sustainability Ratio and the Operating Surplus Ratio have been below the Department of Local Government, Sport and Cultural Industries standard for the last three years. The financial ratios are reported at note 30 to the financial report.

- (b) In our opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions:
- (c) All required information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed.

### Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of the **Town of Bassendean** for the year ended 30 June 2018 included on the Council's website. Management is responsible for the integrity of the Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

  
\_\_\_\_\_  
**MACRI PARTNERS**  
**CERTIFIED PRACTISING ACCOUNTANTS**  
**SUITE 2, 137 BURSOOD ROAD**  
**BURSOOD WA 6100**

  
\_\_\_\_\_  
**A MACRI**  
**PARTNER**

**PERTH**  
**DATED THIS 7<sup>TH</sup> DAY OF NOVEMBER 2018.**

**TOWN OF BASSENDEAN  
FINAL ANALYTICAL REVIEW  
INCOME AND EXPENSES  
FOR THE YEAR ENDED 30TH JUNE 2018**

# All material variances (ie greater than +/-5%) should be explained.

	2018 Actual \$	2018 Budget \$	Variance (\$) Actual 2018 /Budget	Variance (%) Actual 2018 /Budget	Variance Explanation #
<b>Revenue</b>					
Rates	13,184,183	12,935,762	248,421	1.92%	
Operating grants, subsidies and contributions	3,063,580	2,364,274	699,306	29.58%	Additional HCP Grants received
Fees and charges	5,892,776	5,838,490	54,286	0.93%	
Interest earnings	507,169	452,821	54,348	12.00%	Earnings on Investments Higher than anticipated.
Other revenue	775,211	632,977	142,234	22.47%	TOB Share in EMRC brought into account
	<u>23,422,919</u>	<u>22,224,324</u>	<u>1,198,595</u>		
<b>Expenses</b>					
Employee costs	(11,865,527)	(11,383,091)	482,436	4.24%	Employee Costs associated to HCP Grant
Materials and contracts	(7,089,841)	(8,304,553)	(1,214,712)	-14.63%	Significant underexpenditure in this category
Utility charges	(655,370)	(711,844)	(56,474)	-7.93%	Budgetted Utility Costs were less expected
Depreciation on non-current assets	(3,284,278)	(3,266,812)	17,466	0.53%	
Interest expenses	(57,423)	(61,115)	(3,692)	-6.04%	Savings on Debenture Loans- Interest
Insurance expenses	(435,443)	(462,957)	(27,514)	-5.94%	Savings on Insurance premiums through LGIS
Other expenditure	(1,081,100)	(972,116)	108,984	11.21%	Expenses for HCP Grant
	<u>(24,468,982)</u>	<u>(25,162,488)</u>	<u>693,506</u>		
<b>Operating Result from Continuing Operations</b>	<b>(1,046,063)</b>	<b>(2,938,164)</b>	<b>1,892,101</b>		
Depreciation	3,284,278	3,266,812	17,466	0.53%	
Movement in Deferred pensioners	(11,579)	-	(11,579)	100.00%	Annual adjustment
Movement in Employee benefit provisions	31,675	-	31,675	100.00%	Annual adjustment
Non-operating grants, subsidies Contributions	661,225	1,478,462	(817,237)	-55.28%	Grants for uncompleted Capital works not required
Profit on asset disposals	(3,773)	-	(3,773)	100.00%	Gain on Disposal of Plant not anticipated
(Loss) on asset disposals	59,590	18,023	41,567	230.63%	Loss on Disposal of Plant higher than anticipated
Employee Cash backed provisions	12,878	24,000	(11,122)	-46.34%	
	<u>4,034,294</u>	<u>4,787,297</u>	<u>(753,003)</u>		
<b>Capital Expenditure</b>					
Repayment of Debentures	(123,993)	(123,995)	2		
Purchase of Property, Plant & Equipment	(658,596)	(1,499,062)	840,466	-56.07%	Mens shed not commenced (C-fwd 18-19 Budget)
Purchase of Construction of Infrastructure	(1,614,522)	(3,600,242)	1,985,720	-55.16%	Playgrounds not commenced(Cfwd 18-19 Budget)
	<u>(2,397,111)</u>	<u>(5,223,299)</u>	<u>2,826,188</u>		
<b>Capital Revenue</b>					
Proceeds from Disposal of Assets	35,036	605,150	(570,114)	-94.21%	Proposed Disposals delayed
Proceeds from Self Supporting Loans	19,778	19,779	(1)	-0.01%	
	<u>54,814</u>	<u>624,929</u>	<u>(570,115)</u>		
<b>Transfers</b>					
Transfers to Reserves	(1,327,865)	(821,361)	(506,504)		
Transfers from Reserves	418,922	1,077,343	(658,421)		
	<u>(908,943)</u>	<u>255,982</u>	<u>(1,164,925)</u>		
Opening Surplus	2,184,378	2,531,579	(347,201)		
<b>Net Current Assets as at 30 June 2018</b>	<b><u>1,921,369</u></b>	<b><u>38,324</u></b>	<b><u>1,883,045</u></b>		

**ATTACHMENT NO. 15**

**TOWN OF BASSENDEAN**  
**MINUTES**  
**BASSENDEAN RIVER PARKS COMMITTEE**  
**HELD IN THE COUNCIL CHAMBER, 48 OLD PERTH ROAD, BASSENDEAN**  
**ON TUESDAY 13 NOVEMBER 2018, AT 3.00PM**

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**1.0**                    **DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member opened the meeting, welcomed all those in attendance and conducted an Acknowledgement of Country.

**2.0**                    **ATTENDANCES, APOLOGIES AND APPLICATIONS FOR LEAVE OF ABSENCE**

**Present**

Cr Melissa Mykytiuk, Presiding Member  
Cr Kathryn Hamilton  
Cr Bob Brown (from 3.25pm)  
Nonie Jekabsons, Community Representative  
Paul Bridges, Community Representative  
John Wood, Community Representative

**State Government Reps**

Augustine Okom, Dept. of Biodiversity, Conservation & Attractions – Rivers & Estuaries Branch  
Peter Kane, Dept. of Planning – Lands & Heritage  
Andrew Hawkins, Dept. of Planning – Lands & Heritage  
Tim Sparks, Dept. of Water (from 4.00pm)

**Staff**

Simon Stewert-Dawkins, Director Operational Services  
Jeremy Walker, A/Manager Asset Services  
Amy Holmes, Minute Secretary

**Apologies**

Stephen Summerton, DFES  
Naomi Bannister, Community Representative  
Jane Bremmer, Community Representative

**3.0 DEPUTATIONS**

Nil

**4.0 CONFIRMATION OF MINUTES**

**COMMITTEE/OFFICER RECOMMENDATION – ITEM 4.1**

MOVED Paul Bridges, Seconded John Wood, that the minutes of the River Parks Committee meeting held 7 August 2018, be confirmed as a true record.

**CARRIED UNANIMOUSLY 5/0**

*It was noted that the Notices of Motion submitted by Nonie Jekabsons were recorded in the minutes however they did not make it into the agenda.*

**5.0 ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**6.0 DECLARATIONS OF INTEREST**

Nil

**7.0 BUSINESS DEFERRED FROM PREVIOUS MEETING**

Nil

**8.0 REPORTS**

*Cr Brown arrived at 3.25pm.*

- 8.1 **Department of Planning, Lands & Heritage - Draft 2018-2023 Ashfield Flats Reserve Works Program (PARE/DESCONT/6) Simon Stewert-Dawkins Director Operational Services**

**APPLICATION**

The purpose of the report is to provide an update in regards to the Department of Planning, Lands & Heritage draft Ashfield Flats Concept Plan, the public consultation undertaken and the Department's report on the community feedback received.

## BACKGROUND

Ashfield Flats Reserve represents the largest remaining river flat in the Perth Metropolitan Area and covers approximately 64 hectares. This reserve is listed as a Bush Forever Site No. 214 and the site is listed in the Directory of Important Wetlands in Australia.

At the February 2018 River Parks Committee meeting, the Department of Planning, Lands & Heritage representative presented as a deputation to the Committee, the draft 2018-2023 Ashfield Flats Reserve works programme for consideration.

The Department continued to liaise with Elected Members, as well as with other interest groups, including the AshfieldCAN, Water Corporation and Department of Biodiversity Conservation and Attractions.

Council (OCM – 29/05/18) received the River Parks Committee report and resolved in part to:

- Note the Department of Planning, Lands & Heritage is working with key stakeholders and seeking comments on the draft 2018-2023 Ashfield Flats Works Program;
- Request the Department of Planning, Lands & Heritage receive and acknowledge the Committee feedback on the proposed draft 2018-2023 Ashfield Flats Works program;
- Request the Department of Planning, Lands & Heritage amend the Draft 2018-23 Ashfield Flats Concept Plan to reflect the plan prepared by the Town of Bassendean to include:
  - A path alignment adjacent to the proposed fence line and a treatment that is suitable for cyclists, prams and wheelchairs;
  - An additional river access point (as suggested on the TOB map) that is stabilised and appropriate for public access; and
  - A fence that curves around to be at right angles to the riverbank at all access points to limit access to restoration areas; and
- Endorse the concept plan for Stage 1 of the Works Program subject to the above amendments.

In addition, Council requested that the Town upload the draft amended Ashfield Flats Reserve Concept Plan and Works Program to the "Your Say" Town of Bassendean website for community consultation.

## COMMUNICATION & ENGAGEMENT

Community consultation via "Your Say" Bassendean website commenced on 11 June 2018 and Officers also arranged for the plan to be advertised in the Bassendean Briefings and promoted using the Town's Facebook page.

On 30 July 2018 at 7pm, a representative from the Western Australian Planning Commission and the Department of Planning Lands and Heritage provided a community briefing to 36 attendees on the draft Concept Plan.

The closing date for public submissions via the "Your Say" Bassendean website was extended to 15 August 2018. In accordance with Council (OCM – 29/05/18) resolution the "Your Say" feedback was provided directly to the Department of Planning, Lands & Heritage for their consideration.

On 23 October 2018, the Department of Planning, Lands & Heritage provided a report on the community feedback received and Department of Planning, Land and Heritage (DPLH) Response to the issues raised.

Please note that for privacy, the resident names have been removed.

## COMMENT

The Department of Planning Lands & Heritage also provided a detailed analysis of responses received, indicating 29 out of 41 respondents (70%) either supported or majority supported the Draft Works Program. 10 respondents (25%) did not support the Program and a further 2 respondents were neutral (5%).

From the responses, four key issues were highlighted by 95% of respondents, being; path alignment, motor boats/river wash, dogs at Ashfield Flats and the foreshore fencing. The Department compiled a list of recommendations based on these key issues, which will result in modifications to the existing Draft Works Program.

The Department of Planning Lands & Heritage (DPLH) is confident that the recommendations uphold and enhance the primary intent of the Program, being the implementation of a program of works to rehabilitate Ashfield Flats, ensuring that the environmental values are protected, while recognising the need to provide an appropriate balance for the community who use Ashfield Flats for recreation and enjoyment.

The Department also recognises that the Program remains a fluid document, and will be heavily influenced by current works undertaken by the Department of Biodiversity Conservation and Attractions, on behalf of the WAPC, involving a hydrological study. The results of the hydrological study are expected to be available in the next 18-24 months.

As a result, a number of the recommendations contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" are contingent on the Hydrological Study being completed. It should therefore be noted that the outcome of the Hydrological Study will heavily influence the recommendations proposed and the preparation of an "Ashfield Flats Foreshore Management Plan" to be developed by the Department of Planning, Lands and Heritage in consultation with the Department of Biodiversity Conservation and Attractions.

In May 2018, Council (OCM-29/05/18) resolved in part to write to the Department of Transport to request a review of the current boat speed on the upper reaches of the Swan River and undertake community education and water policing programs. On 3 July 2018 the Department of Transport provided a letter of response.

Also in May 2018 Council (OCM – 41/05/18) resolved to write to the Minister for Transport regarding regulating the use of vessels on the Swan River and on 31 July 2018, the Minister for Transport Planning & Lands provided a letter of response.

In August 2018, Council (OCM – 11/08/18) resolved in part to locate the proposed Nature Based Playground to the western aspect of Sandy Beach Reserve, being on part lot 646 Kitchener Road. Therefore in respect to Attachment 1 - Draft Ashfield Flats Works Program 2018-2023 and the concept plan that was advertised, the DPLH has advised that in the interest of accuracy and avoiding confusion, they would prefer to leave the attachment for the Committee/ Council consideration, and then to remove reference to the playground from the adopted version of the draft Concept Plan.

In regards to the recommendation "That the Department of Planning, Lands and Heritage and the Town of Bassendean agree to a policy at Ashfield Flats covering access by dogs and the control of this access", as outlined above, Ashfield Flats Reserve represents the largest remaining river flat in the Perth Metropolitan Area and covers approximately 64 hectares. This reserve is listed as a Bush Forever Site No. 214 and the site is listed in the Directory of Important Wetlands in Australia.

Ashfield Flats is owned by the Western Australian Planning Commission and the land is managed by the Department of Planning Lands & Heritage.

In July 2003, the Western Australian Planning Commission (WAPC) leased a portion of land for 5 years to the Town of Bassendean, so as to provide 'Community Recreation and a Dog Exercise Area' within Ashfield Flats Reserve.



Leased Area

The WAPC resolved not to renew this lease agreement, as the designated dog exercise areas were impacting on the Bush Forever Site (No. 214) and in the Directory of Important Wetlands.

The Department of Biodiversity, Conservation & Attractions and the Town of Bassendean staff representatives support the recommendation to control dogs within Ashfield Flats as it will assist with the management of future rehabilitation areas and the conservation of the Bush Forever Site (214) and this important wetland.

As the River Parks Committee / Council would be aware some visitors taking their dog to Ashfield Flats allow their pet to be "off leash" and as a consequence some dogs have been observed wandering and causing damage to the river bank, flora and wildlife.

The Dog Act 1976 states in section 31 Control of dogs in certain public places, that:

- (1) *A dog shall not be in a public place unless it is —*
  - (a) *held by a person who is capable of controlling the dog; or*

- (b) *securely tethered for a temporary purpose by means of a chain, cord, leash or harness of sufficient strength and not exceeding the prescribed length.*

Section 3A) states

*that a local government may, by absolute majority as defined in the Local Government Act 1995 section 1.4, specify a public place, or a class of public place, that is under the care, control or management of the local government to be a dog exercise area. The Dog Act 1976 also requires that dog exercise areas and dog prohibited areas are determined by an absolute majority decision of Council.*

To address the recommendation for dogs to be controlled in Ashfield Flats, the Town's Rangers can work with the WAPC/ DPLH develop a policy position in accordance with the Dog Act 1976, erect signage and educate dog owners of the importance of the Bush Forever site and wetland.

If deemed appropriate, the Western Australian Planning Commission and the Town of Bassendean could enter into a short-term lease agreement for a portion of Lot 646 Kitchener Road, Bassendean, as shown in the aerial map below (marked blue) and signage erected for the specific purpose of a Dog Exercise Area in accordance with section 31, clause 3A of the Dog Act 1976.



If a short-term lease arrangement was to be arranged, it would be critical that WAPC and Department of Planning Lands & Heritage be permitted to continue to undertake the draft 2018-2023 Works Program and implement the Foreshore Management Plan in order to rehabilitate this portion of the Ashfield Flats.

## STRATEGIC IMPLICATIONS

Community Strategic Plan 2017-2027; Strategic Priority 2:  
Natural Environment

<b>Objectives</b> <i>What we need to achieve</i>	<b>Strategies</b> <i>How we're going to do it</i>	<b>Measures of Success</b> <i>How we will be judged</i>
2.2 Protect our River, Bushland Reserves, and Biodiversity	2.2.1 Protect and restore our biodiversity and ecosystems	Community / Stakeholder satisfaction Survey (River, Bushland and Reserves)
	2.2.2 Sustainably manage significant natural areas	
	2.2.3 Partner with stakeholders to actively protect, rehabilitate and enhance access to the river	Biodiversity and Bush Condition ("Keighery" Scale of bush condition) measurement

## FINANCIAL CONSIDERATIONS

At the Community Briefing held on 30 July 2018, the Western Australian Planning Commission advised that they had received a grant of approximately \$200,000 to undertake a Hydrological Study of Ashfield Flats Reserve, including the Chapman Street drain. This study is anticipated to take between 18 to 24 months to complete.

*Peter Kane tabled the following update:*

- *Ashfield Flats has been slashed with another cut due before Christmas. At this point in time many areas are still green and have not died off.*
- *The area will be closely monitored during the fire seasons to address ongoing fire mitigation programmes and to continue liaison with the relevant fire authorities.*
- *Water Corporation has slashed the various drain edges.*
- *Weed control is continuing in front of the various units however some owners are disposing of their green waste on the WAPC owned reserve. This matter is currently being followed up.*
- *The limestone piles will be used to upgrade the strategic firebreak / fire access track adjoining the units.*

*Tim Sparks arrived at 4.00pm.*

OFFICER RECOMMENDATION – ITEM 8.1

That the Committee recommends to Council that it:

1. Endorses the Department of Planning, Lands & Heritage's "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" attached to the 13<sup>th</sup> November 2018 River Parks Committee agenda; and
2. Notes that a number of the recommendations contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" are contingent on the outcomes of the Hydrological Study being completed in approximately 18-24 months and that the study will heavily influence the recommendations proposed and the preparation of an Ashfield Flats Foreshore Management Plan to be prepared by the Department of Planning, Lands and Heritage in consultation with the Department of Biodiversity Conservation and Attractions.
3. Supports the recommendation contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" for:
  - a) the Department of Planning, Lands & Heritage to approach the Department of Transport and request a fixed Swan River speed camera be erected at Ashfield Flats, to assist with the control of boat speed, with the aim to reduce the impact of boat wash as a contribution to reducing riverbank erosion at Ashfield Flats;
  - b) the Department of Planning, Lands & Heritage to seek the advice of the Department of Transport to direct all Swan River traffic and modify existing nautical maps to use the channel navigation markers between Ron Courtney Island and Garvey Park.
  - c) the Western Australian Planning Commission and the Department of Planning, Lands & Heritage to develop a policy in accordance with the Dog Act 1976, to control dog access at Ashfield Flats Reserve in order to assist with the management of future rehabilitation areas.

*Paul Bridges moved the officer recommendation with minor amendments, as shown in bold.*

COMMITTEE RECOMMENDATION – ITEM 8.1(a)

**RPC – 1/11/18** MOVED Paul Bridges, Seconded Cr Hamilton, that the Committee recommends to Council that it:

1. Endorses the Department of Planning, Lands & Heritage's "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" attached to the 13<sup>th</sup> November 2018 River Parks Committee agenda; and
2. Notes that a number of the recommendations contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" are contingent on the outcomes of the Hydrological Study being completed in approximately 18-24 months and that the study will heavily influence the recommendations proposed and the preparation of an Ashfield Flats Foreshore Management Plan to be prepared by the Department of Planning, Lands and Heritage in consultation with the Department of Biodiversity Conservation and Attractions.
3. Supports **all** the recommendations contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" for:
  - a) the Department of Planning, Lands & Heritage to approach the Department of Transport and request a fixed Swan River speed camera be erected at Ashfield Flats, to assist with the control of boat speed, with the aim to reduce the impact of boat wash as a contribution to reducing riverbank erosion at Ashfield Flats;
  - b) the Department of Planning, Lands & Heritage to seek the advice of the Department of Transport to direct all Swan River traffic and modify existing nautical maps to use the channel navigation markers between Ron Courtney Island and Garvey Park;
  - c) the Western Australian Planning Commission and the Department of Planning, Lands & Heritage to develop a policy in accordance with the Dog Act 1976, **in consultation with representative community groups**, to control dog access at Ashfield Flats Reserve in order to assist with the management of future rehabilitation areas; and

- d) requests that any foreshore fencing constructed be sympathetic to the natural environment, facilitate river views and provide multiple access points to the foreshore.**

LOST 3/3

*Paul Bridges, Cr Hamilton & Nonie Jekabsons voted in favour of the motion. Cr Mykytiuk, Cr Brown & John Wood, voted against the motion.*

*Cr Mykytiuk moved an alternative motion.*

COMMITTEE RECOMMENDATION – ITEM 8.1(b)

**RPC – 2/11/18** MOVED Cr Mykytiuk, Seconded John Wood, that the Committee recommends to Council that it:

1. Acknowledges the community feedback received regarding the Ashfield Flats Draft Works Programme 2018-2023;
2. Endorses the Department of Planning, Lands & Heritage's "Report on the community feedback received for the Ashfield Flats Draft Works Programme 2018-2023" attached to the 13<sup>th</sup> November 2018 River Parks Committee agenda;
3. Notes that a number of the recommendations contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Program 2018-2023" are contingent on the outcomes of the Hydrological Study being completed in approximately 18-24 months and that the study will heavily influence the recommendations proposed and the preparation of an Ashfield Flats Foreshore Management Plan to be prepared by the Department of Planning, Lands and Heritage in consultation with the Department of Biodiversity Conservation and Attractions;
4. Provides in principal support for all the recommendations contained in the "Report on the community feedback received for the Ashfield Flats Draft Works Programme 2018-2023" and requests the following:

- a) That the Department of Planning, Lands & Heritage and the Town of Bassendean work together with dog walkers and the community to develop a policy at Ashfield Flats covering access by dogs and the control of this access to protect high value conservations areas and restoration sites whilst facilitating recreation and community connection;
- b) That high value conservation areas and restoration sites be identified in conjunction with the Department of Biodiversity, Conservation and Attractions and a workshop convened with the Department of Planning, Lands and Heritage and the Town of Bassendean, dog walkers and community representatives to inform a policy at Ashfield Flats covering access by dogs and the control of this access and develop educational signage regarding on and off lead areas;
- c) That officers provide information on responsible dog ownership to the community regarding the Ashfield Flats and generally via multiple media platforms;
- d) That any foreshore fencing constructed be sympathetic to the natural environment, facilitate river views and provide multiple access points to the foreshore.

CARRIED UNANIMOUSLY 6/0

*REASON: To ensure that a future policy regarding dog access and control within the Ashfield Flats considers environmental and social values to minimise negative environmental impacts and facilitate recreation and community connection.*

**8.2 Department of Planning Lands & Heritage and the proposed AshfieldCAN Look Out at Lot 821/52 Villiers Street Ashfield (PARE/DESCONT/6) Simon Stewart-Dawkins Director Operational Services**

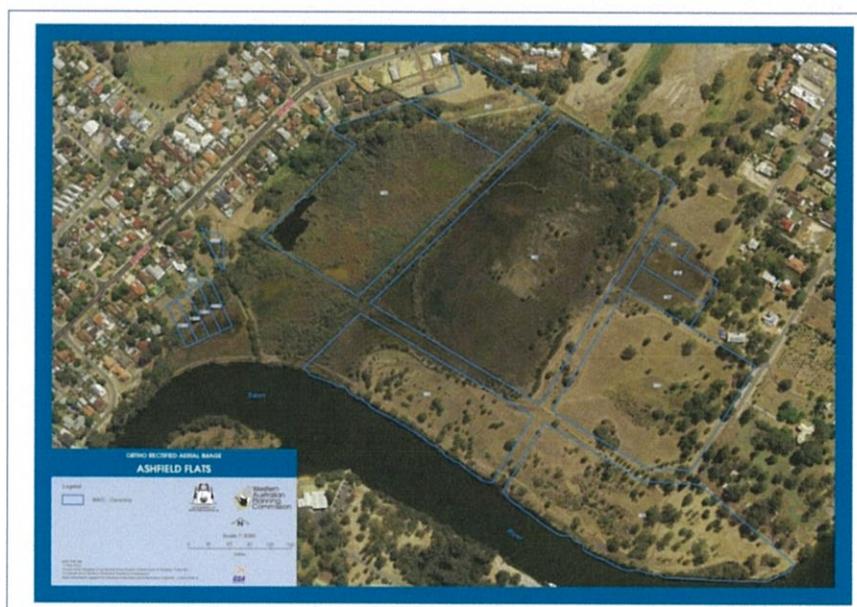
APPLICATION

The purpose of the report is to provide an update in regards to the discussion held between Western Australian Planning Commission, the Department of Planning, Lands & Heritage and the AshfieldCAN concerning a proposal to construct an Outlook on Western Australian Planning Commission owned land at Lot 821/52 Villiers Street Ashfield.

## BACKGROUND

Ashfield Flats represents the largest remaining river flat in the Perth Metropolitan Area (Swan River Trust 1997; State Planning Commission 1987) and covers approximately 64 hectares. It is listed as a Bush Forever Site No. 214 (Department of Environmental Protection 2000) and the site is listed in the Directory of Important Wetlands in Australia.

The Ashfield Flats is predominantly vested with the Western Australian Planning Commission (WAPC). The Department of Planning Lands & Heritage (DPLH) currently manage the vested land (blue outline for each parcel of land) and the Department of Water manage the open drains and the Town of Bassendean manage the balance of the reserve, as illustrated in the aerial photograph below



In regards to Lot 821/52 Villiers Street Ashfield, the WAPC own this lot and the DPLH manage and maintain the 13,462m<sup>2</sup> parcel of land.

Lot 821/52 Villiers Street, Ashfield has been identified as a contaminated site. In May 2017, Council (OCM-19/5/17) considered the Bassendean River Parks Management Committee meeting report and resolved in part to consider the offer from the WAPC to transfer ownership of the fenced top area only, being part of Lot 821/52 Villiers street to the Town, following the investigation and remediation of the contaminated portion of the site by the WAPC, in order to facilitate the development of the proposed contemplative park and wildlife observatory overlooking Ashfield Flats.

## COMMUNICATION & ENGAGEMENT

In 2006, Council (OCM - 12/07/06) resolved to write to the former Minister for Planning & Infrastructure regarding the vesting and long-term management of Ashfield Flats Reserve. The response outlined that ultimately Ashfield Flats would form part of the Regional Swan River Park and the land would be vested with the Conservation & Parks Commission and therefore Ashfield Flats would be managed by a department responsible for protecting and conserving natural areas such as the Department of Parks & Wildlife or similar agency.

Where appropriate, the Town has continued to lobby State Government and the WAPC/ Department of Planning, Lands & Heritage, to transfer Ashfield Flats Reserve parcels of land to a State Government agency responsible for protecting and conserving natural areas, such as the Department of Parks and Wildlife or similar.

The AshfieldCAN has advised that the community group conducted three community consultation sessions, to determine the community's visions and concerns for the site, create a concept for a lookout feature and develop a brief for a designer.

The design that arose from the consultations was for a dry land passive local park for the local community to walk to, with a lookout feature, seating, pathways, human sundial, stepping stones, logs, signage and interpretive information.

Through the process, it became clear that the whole space would need to be considered to create a plan for an outcome of most benefit to the community.

The DPLH - Manager Acquisitions, Management, Disposals - Business and Corporate Services, advised on Thursday 1 November 2018, that the WAPC and DPLH representatives held a site meeting at Lot 821/52 Villiers Street, with the AshfieldCAN representatives, Cr Brown and the Director Community Development regarding the proposed) Outlook structure, path and landscaped areas.

After the meeting, the DPLH provided the feedback to the Town of Bassendean in respect to the following queries raised:

- Has the WAPC/ DPLH completed the contaminated site investigations, remediation works and obtained Department of Environmental Regulation clearance in order to the proposed Contemplative Park and Lookout to be constructed? If so, can I have a copy of the Department of Environmental Regulation conditional clearance document?

*DPLH Response:*

*In respect to the matter of the contamination contained within the Villiers Street site, I enclose a copy of the letter received from DWER. You will note that the DWER has classified the site as remediated for restricted use under section 13 of the Contaminated Sites Act 2003.*

*The other key point is that the site can be used for the works proposed by the AshCAN provided that a Site Management Plan (SMP) is provided. Essentially this relates to the asbestos contained within this site and the need to ensure that if any ground penetration is undertaken it is done in a manner that does not disturb the asbestos i.e. water is used to keep the area is wet, people wear appropriate PPE (Personal Protective Equipment).*

- *Does the WAPC / DPLH support the AshfieldCAN proposal to construct a Contemplative Park and Lookout on your land?*

*DPLH Response:*

*In principle the WAPC supports the AshCAN plan, as we believe that what is intended is sympathetic with the overarching works program for Ashfield and it is our understanding that this was the concurrence of all attendees including the ToB. We also discussed the opportunity to adopt a signage standard e.g.. Interpretive signage etc, so that this can flow through the Ashfield Flats.*

- *What Statutory Planning processes do you have to undertake before the AshfieldCAN can commence works onsite?*

*DPLH Response:*

*In terms of statutory approval process, we would only require a DA in respect to the proposed works and depending on the final budget cost, you will need to determine if a building permit is required.*

- *Does WAPC/DPLH have any estimate for the proposed Contemplative Park and Lookout?*

*DPLH Response:*

*No I understand that the AshCAN will be looking at doing this as a next step.*

- *Will DPLH contribute financially to the construction costs of the proposed Contemplative Park and Lookout?*

*DPLH Response:*

*The WAPC is happy to assist with some aspects of the project. We discussed at the meeting that the WAPC would be prepared to construct the crushed gravel path, with the addition of a spur to be added to the adjoining ToB land where we understand that the ToB is proposing to construct a living stream, this was felt by all to be a sensible addition, as it would allow this area to provide a link to the Flats below as well as the linking the Villiers Street lookout.*

*Clearly the AshCAN would like the Villiers Street lookout incorporated into the ToB holdings and the WAPC support this as a good for the local community outcome. As noted in our email to you of 31 October we would like to add this area to our lease discussions and would note that all parties attending the meeting agreed that this would be a worthwhile outcome.*

#### COMMENT

Acknowledging Ashfield Flats' regional and environmental significance, the Town of Bassendean Council (OCM - 12/07/06) resolved that the vesting and long term management of Ashfield Flats Reserve should be transferred from Department of Planning, Lands & Heritage (formally Department of Planning), to an appropriate State Government Agency such as the Department of Parks and Wildlife or similar agency responsible for protecting and conserving natural areas.

#### STRATEGIC IMPLICATIONS

Community Strategic Plan 2017-2027; Strategic Priority 2: Natural Environment

<b>Objectives</b> <i>What we need to achieve</i>	<b>Strategies</b> <i>How we're going to do it</i>	<b>Measures of Success</b> <i>How we will be judged</i>
2.2 Protect our River, Bushland Reserves, and Biodiversity	2.2.3 Partner with stakeholders to actively protect, rehabilitate and enhance access to the river	Community / Stakeholder satisfaction Survey (River, Bushland and Reserves)

#### FINANCIAL CONSIDERATIONS

On 2 March 2017, Dave Kelly State Labor Member for Bassendean advised in writing that funding for a variety of projects would be made available if WA Labor is successful at the state election to be held on 11 March. The WA Labor commitment included, but was not limited to supporting the AshfieldCAN to construct a 'look out' facility with cover and seating overlooking the Ashfield Flats.

As a result of the 2017 Western Australian state election, the WA Labor government - Dave Kelly MLA advised that the AshfieldCAN had secured \$30,000 for the purpose of constructing a Lookout on WAPC land at Lot 821/52 Villiers Street Ashfield.

In addition, the AshfieldCAN has advised that it has set aside approximately \$10,000 to develop a reflective community space at Lot 821/52 Villiers Street, an elevated area known to local residents as the Lookout.

From the information provided in Attachment 6, it does not appear that detailed estimates of ongoing maintenance costs have been prepared for the Lookout Concept Plan.

At present, the AshfieldCAN has indicated that it is in a position to only commit to the construction of the Lookout feature and surrounding garden, but it is hoped that the space can be more widely developed.

Lot 821/ 52 Villiers Street, Ashfield is currently classified as a Contaminated Site. On 2 March 2018, the Department of Water and Environmental Regulation (DWER) provided a letter advising that following a site inspection and review of historical information, DWER concluded the site is suitable for its current use, as a Regional Open Space, provided a Site Management Plan is prepared for its ongoing management.

The DWER letter stated in part that:

- The Site Management Plan should detail how the site is to be regularly inspected and maintained to ensure the grass cover remains intact and no visible asbestos – containing material is present on the surface of the site and should set out how inspections and maintenance actions are to be documented.
- The site classifications sets out restrictions on use of the site, which includes no change to a more sensitive land use and no disturbance of the fill.
- Should any disturbance of the fill be proposed in the future, a Site Specific Health and Safety Management Plan would need to be developed to manage handling of any excavated material, air monitoring and post disturbance validation.

As outlined above, Lot 821/ 52 Villiers Street, Ashfield is owned by the Western Australian Planning Commission and the land is managed and maintained by the Department of Planning Lands & Heritage. To date the WAPC/ Department of Planning Lands & Heritage has not prepared a Site Management Plan or a Site Specific Health and Safety Management Plan.

Council's (OCM-19/5/17) resolution required the remediation of the contaminated portion of Lot 821/52 Villiers Street Ashfield by the Western Australian Planning Commission/ Department of Planning Lands & Heritage, in order to facilitate the development of the proposed contemplative Park and Outlook.

The AshfieldCAN has indicated that it believes the Town of Bassendean would be best placed to undertake ongoing maintenance of the lookout and gardens should it be developed into a park. From an Officer's perspective this outcome is not viewed as appropriate, considering Lot 821/52 Villiers Street, Ashfield is a contaminated site which poses financial risks for ratepayers and Occupational Health & Safety Risks for volunteers or staff who may be involved in disturbing the soil.

In addition, the Lot 821/52 Villiers Street, Ashfield forms part of the Ashfield Flats Reserve, which Council has previously resolved that the vesting and long term management of, should be with an appropriate State Government agency. Previously Council has been advised that all of the Ashfield Flats Reserve will ultimately be vested with the Conservation & Parks Commission and managed by a department responsible for protecting and conserving natural areas such as the Department of Parks & Wildlife or similar agency.

OFFICER RECOMMENDATION – ITEM 8.2

That the Committee recommends to Council that it:

1. Endorse the AshfieldCAN Lookout Concept Plan for lot 821/52 Villiers Street Ashfield prepared by Urban Botanic attached to the 13th November 2018 River Parks Committee agenda;
2. Notes the Department of Water & Environmental Regulation letter regarding contaminated Lot 821/52 Villiers Street, Ashfield, attached to the 13th November 2018 River Parks Committee agenda; and
3. Writes to the Western Australian Planning Commission to advise that the Town of Bassendean is not prepared to take on a Management Order or Lease Agreement for Lot 821/52 Villiers Street, Ashfield.

*Cr Mykytiuk moved Points 1 & 2 of the officer recommendation with an alternative Point 3, given strong support from some sectors of the community for the Town of Bassendean to assume access it is prudent that the Town understands future costs and responsibilities prior to considering a management order or lease agreement for Lot 821/52 Villiers Street.*

COMMITTEE RECOMMENDATION – ITEM 8.2

**RPC – 3/11/18**

MOVED Cr Mykytiuk, Seconded Paul Bridges, that the Committee recommends to Council that:

1. Council endorse the AshfieldCAN Lookout Concept Plan for lot 821/52 Villiers Street Ashfield prepared by Urban Botanic attached to the 13th November 2018 River Parks Committee agenda;
2. Council notes the Department of Water & Environmental Regulation letter regarding contaminated Lot 821/52 Villiers Street, Ashfield, attached to the 13th November 2018 River Parks Committee agenda; and
3. **The Town of Bassendean considers a management order or lease agreement for the high ground depicted in the AshfieldCAN Lookout Concept Plan for Lot 821/52 Villiers Street, Ashfield subject to the WAPC/Department of Planning Lands & Heritage preparing a site management plan including specific health and safety management and an estimate of annual maintenance costs including mowing and weeding.**

CARRIED UNANIMOUSLY 6/0

**8.3 Ashfield Flats Reserve, Pickering Park and Bindaring Park – Fox Activity (Ref PARE/MAINT/68, PARE/MAINT/67, PARE/MAINT/69 - Jeremy Walker Senior Environmental Officer)**

**APPLICATION**

The purpose of the report is to present to the committee the fox trapping results for Ashfield Flats, Bindaring & Pickering Park.

**BACKGROUND**

Ashfield Flats is listed as Bush Forever Site (No. 214) and in the Directory of Important Wetlands.

At the May 2018 River Parks Committee meeting, Officers presented the November 2017, Fox Monitoring Report for Council owned land within Ashfield Flats and a quotation from the contractor to undertake further monitoring and trapping of both the Department of Planning, Lands & Heritage and Council land.

Council (OCM – 29/05/18) supported the Committee's resolution and resolved to receive the November 2018 Fox Activity Survey, noted the Natural Area Management Services (NAMS) Fox Monitoring & Trapping Program, that the program is currently under review by the Western Australian Planning Commission; and requested that the Town of Bassendean includes fox monitoring of Pickering Park and Bindaring Park.

In August 2018, Officers presented an updated monitoring report to the River Parks Committee (RPC-02/08/18) meeting, the updated report including monitoring of Department of Planning Lands & Heritage (DPLH) land and Town of Bassendean (TOB) land within Ashfield Flats and Bindaring & Pickering Parks. The report showed signs of fox activity within the Ashfield Flats through visual evidence of scats and carcasses of small birds. From the cameras installed, foxes were recorded at camera sites A3, A7, A8 & A10 which fall within both the Town of Bassendean and Department of Planning Lands & Heritage managed land.

The Bindaring Park monitoring report showed that no foxes were recorded through camera monitoring, however, signs of fox activity were noted within the reserve through visual findings of fox scats, possible fox digging marks and evidence of a fox run seen along south/west side of wetland behind the houses off Watson Street.

The report specified that six individual cats were recorded during the monitoring period, with only one cat visibly collared. The contractor found remains from a pigeon but were unable to determine if this was from a fox or a cat.

Council (OCM – 16/08/18) received the report on a meeting of the River Parks Committee held on 7 August 2018 and the River Parks initiatives updates, and resolved in part the following:

1. To receive the May 2018 Fox Monitoring reports for Ashfield Flats, Bindaring Park & Pickering Park;
2. Notes that Officers do not recommend that soft jaw traps be implemented within Ashfield Flats or Bindaring & Pickering Park due to potential injury to domestic animals;
3. Recommends the cage-trapping program be implemented, targeting both foxes and feral cats within Bindaring & Pickering Park during the month of October, in accordance with the Natural Area Consulting Management Services (NAM) report recommendation;
4. Recommends cage trapping be implemented targeting foxes within the Ashfield Flats Reserve in the month of October, in accordance with the Natural Area Consulting Management Services (NAM) report recommendation with the cost divided proportional on the basis of the land area being managed by Department of Planning Lands & Heritage and Town of Bassendean;

### COMMUNICATION & ENGAGEMENT

The Town has in place the following Information Sheets:

- Responsible Cat Ownership
- Dog Behaviour in a Public Space and Dog Exercise Areas

Both of these information sheets can be found at: <https://www.bassendean.wa.gov.au/documents/information-sheets>

### STRATEGIC IMPLICATIONS

Community Strategic Plan 2017- 2027 Strategic Priority 2:  
Natural Environment

<b>Objectives</b> <i>What we need to achieve</i>	<b>Strategies</b> <i>How we're going to do it</i>	<b>Measures of Success</b> <i>How we will be judged</i>
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2.2 Protect our River, Bushland Reserves, and Biodiversity	2.2.1 Protect and restore our biodiversity and ecosystems	Community / Stakeholder satisfaction Survey (River, Bushland and Reserves)
	2.2.2 Sustainably manage significant natural areas	
	2.2.3 Partner with stakeholders to actively protect, rehabilitate and enhance access to the river	Biodiversity and Bush Condition ("Keighery" Scale of bush condition) measurement

### STATUTORY REQUIREMENTS

Local Government Act 1995

Dog Act 1976 -Section 31 Control of dogs in certain public places

### FINANCIAL CONSIDERATIONS

The Department of Planning, Lands and Heritage (DPLH) agreed to contribute 88.75% of the Ashfield Flats cage trapping program as a proportion of the reserve land area under their management, along with the shared cost of 3 weeks free feeding. On that basis the DPLH will pay \$1,464.38 and the Town will pay \$185.62

The Town of Bassendean paid \$4,402.50 for cage trapping with three weeks free feeding at Bindaring & Pickering Park.

### COMMENT

The Town commissioned Animal Pest Management Services to undertake cage trapping at Ashfield Flats Reserve, Bindaring Park and Pickering Park.

The trapping program at Ashfield Flats Reserve commenced on 8 of October 2018 with 3 weeks of free feeding at seven locations within Ashfield Flats Reserve. The consultant noted that fox activity was present during the free feeding period with evidence of fresh scats and tracks observed. The cage traps were implemented on 22 of October 2018 with 6 cages strategically placed within the Ashfield Flats Reserve where free feeding had been implemented. Once the cages were installed the contractor found no evidence of fox activity around the cage sites.

A few issues arose during the week of trapping, with two reports of domestic dogs setting off the traps with the Town of Bassendean Rangers assisting in the release of the dogs. Another trap had the lure removed from the cage without setting it off. This is also suspected to have been caused by a domestic dog, given the recorded tracks around the cage.

The contractor has advised that the lack of success is partially due to the fact that adult foxes can be difficult to trap using the cage method and due to the high number of domestic dogs frequenting the flats with accessibility to the cages, as they are off leash. The contractor has advised that future cage trapping of foxes will result in the same success rate while domestic dogs have access to the cages.

The trapping for cats at Bindaring Park was implemented the same as Ashfield Flats with 3 weeks free feeding starting on 8 October and cages set on 22 October for 1 week. No signs of foxes were recorded during free feeding or trapping, however one cat was recorded trapped in a cage on 25 October with a resident notifying the rangers. When the Town's Rangers attended the site to remove that cat, it was no longer in the trap and it is suspected that a resident released the cat. As the cat was not in the trap when Rangers attended the site, the Town was unable to determine if the cat was an abandoned cat with no identification or someone's domestic pet.

#### OFFICER RECOMMENDATION – ITEM 8.3

That the Committee:

1. Receives the report updating on cage trapping within Ashfield Flats Reserve, Bindaring Park and Pickering Park;
2. Recommends no further cage trapping is implemented due to high volume of domestic dogs wandering "off leash" within the Ashfield Flats Reserve;
3. Requests that the Department of Planning Lands & Heritage and Town of Bassendean officers continue to monitor the Ashfield Flats fox activity and in the future should the Western Australian Planning Commission implement a dogs "On Leash" policy for Ashfield Flats, that a fox cage trapping program be reconsidered;
4. Requests that officers continue to monitor the wandering cat problem at Bindaring Park and Pickering Park and on an 'as required' basis, the Town of Bassendean Rangers provide cat owners education materials regarding responsible pet ownership, in order to protect wildlife.

*Cr Mykytiuk moved the officer recommendation with minor amendments as shown in bold.*

COMMITTEE RECOMMENDATION – ITEM 8.3

**RPC – 4/11/18** MOVED Cr Mykytiuk, Seconded Paul Bridges, that the Committee:

1. Receives the report updating on cage trapping within Ashfield Flats Reserve, Bindaring Park and Pickering Park;
2. Recommends no further cage trapping is implemented, **until a reevaluation of the programme is undertaken**, due to the high volume of domestic dogs wandering “off leash” within the Ashfield Flats Reserve;
3. Requests that the Department of Planning Lands & Heritage and Town of Bassendean officers continue to monitor the Ashfield Flats fox activity and **reconsiders a fox cage trapping programme once guidelines for dog access on the Ashfield Flats have been implemented and their effectiveness evaluated;**
4. Requests that officers continue to monitor the wandering cat problem at Bindaring Park and Pickering Park and on an ‘as required’ basis, the Town of Bassendean Rangers provide cat owners education materials regarding responsible pet ownership, in order to protect wildlife;
5. **Requests temporary signage be erected notifying the public that fox cage trapping is in effect and not to access affected areas.**

CARRIED UNANIMOUSLY 6/0

*REASON: To ensure that the fox monitoring programme is reevaluated in response to changes regarding access of dogs to the Ashfield Flats.*

9.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

**10.0 ANNOUNCEMENTS OF NOTICES OF MOTION FOR THE NEXT MEETING**

**10.1 Turf Management Practices - Nonie Jekabsons**

*“That the Bassendean River Parks Management Committee liaise with Town of Bassendean staff to improve the processes and procedures around turf management of the Town’s parks, reserves and street verges with a view to minimising the pollution of our waterways and the Swan River.”*

**10.2 PFOS and PFAS Groundwater Sampling – Nonie Jekabsons**

*“That the Bassendean River Parks Management Committee request the Town of Bassendean include testing for Perfluorooctane sulfonate (PFOS) and Polyfluoroalkyl Substances (PFAS) in the ongoing groundwater sampling programme to ascertain whether these chemicals are present.”:*

**11.0 CONFIDENTIAL BUSINESS**

Nil

**12.0 CLOSURE**

Council is yet to determine the 2019 meeting dates.

There being no further business, the Presiding Member closed the meeting at 5.00pm.

Please note attachments to the agenda can be found at:

<https://www.bassendean.wa.gov.au/council-meetings/river-parks-committee/292>

# **ATTACHMENT NO. 16**

**LIST OF PAYMENTS**  
**FOR PERIOD**  
**ENDED 31<sup>st</sup> OCTOBER 2018**

## SUMMARY OF SCHEDULE OF ACCOUNTS

<b>FUND</b>	<b>VOUCHERS</b>	<b>AMOUNT</b> <b>\$</b>
<b>MUNICIPAL / TRUST</b>		
<b>EFT and Direct Debits</b> 01-31 October 2018	36036 – 36331	2,923,848.14
<b>TRUST FUND</b>		
<b>Cheques</b> Commonwealth 6100-1015-9136	0	0
<b>MUNICIPAL BANK</b>		
<b>Cheques</b> Commonwealth 6100-1015-9128	85995 – 86015	62,184.87
		<hr/>
		<b>\$2,986,033.01</b>
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### **DIRECTOR CORPORATE SERVICES' DECLARATION:**

This schedule of accounts to be passed for payment, covering vouchers as above, which was submitted to each member of Council on 27th November 2018 been checked and is fully supported by vouchers and invoices, which are submitted herewith, and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings, and the amounts shown are due for payment.

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**DIRECTOR CORPORATE SERVICES**

### **MAYOR'S DECLARATION**

I hereby certify that this schedule of accounts, covering vouchers as above, was submitted to the Council on 27<sup>th</sup> November 2018 and that the amounts were approved by the Council for payment.

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**MAYOR**

1st October 2018  
to  
31st October 2018

Chq/EFT	Date	Name	Description	Amount
EFT36036	02/10/2018	AUSTRALIAN SERVICES UNION	Payroll Deductions	-181.30
EFT36037	02/10/2018	AUSTRALIAN TAX OFFICE	Payroll Deductions	-89,795.00
EFT36038	02/10/2018	CHILD SUPPORT AGENCY	Payroll Deductions	-129.40
EFT36039	02/10/2018	LGRCEU	Payroll Deductions	-41.00
EFT36040	02/10/2018	TOWN OF BASSENDEAN PAYROLL DEDUCTIONS	Payroll Deductions	-1,914.22
EFT36041	10/10/2018	ABS INSTITUTE OF MANAGEMENT	Key Bond Refund	-50.00
EFT36042	10/10/2018	J CORP	Security Bond Refund	-2,290.00
EFT36043	10/10/2018	LUCY ATKINSON	Security Bond Refund	-1,000.00
EFT36044	10/10/2018	MELANY HALL	Security Bond Refund	-2,250.00
EFT36045	10/10/2018	AMAZING BRICK PAVING	Various Sites - Repair Verge And Walkway Brick Paving	-4,400.00
EFT36046	10/10/2018	ARUP	Bassendean Transport Study	-8,800.00
EFT36047	10/10/2018	AUSTRALIA POST	Various Business Units - Postal Charges - September 2018	-2,136.92
EFT36048	10/10/2018	BCITF	Building & Construction Ind- Levy Collected - September 2018	-1,365.52
EFT36049	10/10/2018	CATHOLIC HOMES INC	Seniors - Client Transfer Home Packages	-25,230.14
EFT36050	10/10/2018	COMMAND-A-COM PTY LTD	Depot - Telephone System Maintenance & Repairs	-287.10
EFT36051	10/10/2018	COMPLETE PEST MANAGEMENT	Stan Moses Management Group - Pest Control	-1,180.00
EFT36052	10/10/2018	DAVID A HEANEY	Bushland Management- Limestone Bullnose Capping Repairs	-1,324.00
EFT36053	10/10/2018	DELI 77	Corporate And Safety Induction - Consumables	-96.00
EFT36054	10/10/2018	DEPARTMENT OF COMMERCE	Building Services Levy Collected - September 2018	-3,957.25
EFT36055	10/10/2018	DRAINFLOW SERVICES PTY LTD	Educting And Jet Wash- Clarke Wy And Whitfield St	-2,244.00
EFT36056	10/10/2018	EASTERN METROPOLITAN REGIONAL COUNCIL	Domestic & Council Rubbish	-68,733.80
EFT36057	10/10/2018	EDEN HILL LITTLE ATHLETICS CLUB	Kidsport Voucher	-150.00
EFT36058	10/10/2018	GINO'S ALL ROUND HANDYMAN SERVICE	Seniors - Home Garden & Maintenance	-1,680.25
EFT36059	10/10/2018	HATCHET PTY LTD	Bassengreen Website Hosting	-55.00
EFT36060	10/10/2018	HEDGEHOGS CAFÉ	Volunteers - Lunch Vouchers	-875.00
EFT36061	10/10/2018	JEFF GREEN TREE LOPPING	Tree Pruning- Macdonald & First Ave & Anzac Tce	-2,200.00
EFT36062	10/10/2018	KAI CONSTRUCTIONS	Ashfield Community Centre - Replace Ceiling	-4,950.00
EFT36063	10/10/2018	LESTER BLADES PTY LTD	Lester Blades Ceo Recruitment Final Instalment	-9,350.00
EFT36064	10/10/2018	LISBETH RUSSELL	Library - Childrens Library Event	-523.50
EFT36065	10/10/2018	LORM PTY LTD	Staff Training - Occupational Health And Safety	-880.00

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Chq/EFT	Date	Name	Description	Amount
EFT36066	10/10/2018	MCL COMMERCIAL SERVICES	Mowing- Bassendean, Ashfield And Jubilee	-14,083.32
EFT36067	10/10/2018	NIKKI DENNERLEY	Children Services - Happy Feet - Incursion	-125.00
EFT36068	10/10/2018	PARKS AND LEISURE AUSTRALIA	Sports & Rec - Conference Staff Attendance	-1,650.00
EFT36069	10/10/2018	PETA GARNAUT	Visual Art Awards - Art Work Sold	-712.00
EFT36070	10/10/2018	PLE COMPUTERS	Screens And Modems	-1,294.00
EFT36071	10/10/2018	ROADS 2000	Road Maintenance - Asphalt For Pot Hole Repairs	-115.01
EFT36072	10/10/2018	RYAN HUNT	Council Crossover Contribution	-592.00
EFT36073	10/10/2018	SAFEMASTER SAFETY PRODUCTS	Roof Restraint Systems - Council Buildings	-3,644.66
EFT36074	10/10/2018	SALLY GRIFFITHS	Reimbursement - Staff Attendance E C A Conference	-3,228.31
EFT36075	10/10/2018	SANTOSH SUVARNA	Refund - Cancelled Archive Search For Plans	-50.00
EFT36076	10/10/2018	SIA ARCHITECTS	Inclusion - Infant Health Clinic - Revaluation Design	-4,950.00
EFT36077	10/10/2018	SPIDERWEB SOLUTIONS PTY LTD	Youth Services - Ryde Web Hosting	-330.00
EFT36078	10/10/2018	SPYKER BUSINESS SOLUTIONS	Customer Services - Two Diplay Screens For Security System	-2,446.95
EFT36079	10/10/2018	T-QUIP	Depot - Fleet Vehicle - Parts	-1,636.45
EFT36080	10/10/2018	VAL PATTON	Visual Art Awards - Flying High - Artwork Sold	-240.00
EFT36081	16/10/2018	AUSTRALIAN SERVICES UNION	Payroll Deductions	-181.30
EFT36082	16/10/2018	AUSTRALIAN TAX OFFICE	Payroll Deductions	-87,737.00
EFT36083	16/10/2018	CHILD SUPPORT AGENCY	Payroll Deductions	-129.40
EFT36084	16/10/2018	LGRCEU	Payroll Deductions	-41.00
EFT36085	16/10/2018	TOWN OF BASSENDEAN PAYROLL DEDUCTIONS	Payroll Deductions	-1,994.22
EFT36086	16/10/2018	DAVID JOHN RAPKIN	Hall & Key Bond Refund	-1,050.00
EFT36087	16/10/2018	DIWA BHUSAL	Hall & Key Bond Refund	-1,050.00
EFT36088	16/10/2018	HUNG NGUYEN	Hall & Key Bond Refund	-1,550.00
EFT36089	16/10/2018	JUDE RODRIGUES	Hall & Key Bond Refund	-1,050.00
EFT36090	16/10/2018	SWAN FRIENDSHIP CLUB OF WESTERN AUSTRALIA	Hall & Key Bond Refund	-400.00
EFT36091	16/10/2018	A. M BOLTS & NUTS	Depot - Maintenance Materials - Sept 2018	-229.32
EFT36092	16/10/2018	ALEKSANDER AMOGANATHAN	Bassendean Visual Art Awards - School Award	-100.00
EFT36093	16/10/2018	ALSCO PERTH	Office Linen And Laundry Services	-60.72
EFT36094	16/10/2018	ARTERY MEDIA SOLUTIONS	Visual Art Awards - Highly Commended Award	-1,000.00
EFT36095	16/10/2018	ARTSHOUSE COMMUNITY GARDEN INCORPORATED	Community Sponsorship Funding - September 2018	-1,000.00

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Chq/EFT	Date	Name	Description	Amount
EFT36096	16/10/2018	ASHFIELD SPORTS CLUB	Kidsport Voucher	-495.00
EFT36097	16/10/2018	ASHLEIGH WHYTE	Visual Art Awards - Bassendean Dawn - Art Work Sale	-200.00
EFT36098	16/10/2018	ASHTON PROPERTY GROUP PTY LTD	Reconciliation Plan - Implementation	-1,307.50
EFT36099	16/10/2018	BALLAJURA / NORANDA BASKETBALL CLUB	Kidsport Voucher	-150.00
EFT36100	16/10/2018	BASSEDEAN MELODY CLUB INC	2018 Seniors Week - Melody Club Gala Day Funding	-2,200.00
EFT36101	16/10/2018	BASSEDEAN NEWSAGENCY	Library - Subscriptions - September 2018	-127.40
EFT36102	16/10/2018	DAVID A HEANEY	Brick Paving- Old Perth Rd And Street Gardens	-4,378.00
EFT36103	16/10/2018	DEPARTMENT OF TRANSPORT	Ranger Services - Vehicle Ownership Searches - September 2018	-13.60
EFT36104	16/10/2018	EDEN HILL LITTLE ATHLETICS CLUB	Kidsport Voucher	-150.00
EFT36105	16/10/2018	FLETCHER WALLBRIDGE	Visual Art Awards - Chameleon - Art Work Sale	-40.00
EFT36106	16/10/2018	FRAN JONES	Visual Art Awards - Cloudscape - Art Work Sale	-312.00
EFT36107	16/10/2018	H DAPS FOODS	Volunteers - Lunch Vouchers	-450.00
EFT36108	16/10/2018	HENRY BEAL	Visual Art Awards - School Award	-100.00
EFT36109	16/10/2018	I E MARKETING	Residential Density Scenarios Consultation Communication Plan	-1,200.00
EFT36110	16/10/2018	JILALGA DESIGNS	Visual Art Awards - Best Aboriginal Artist	-2,000.00
EFT36111	16/10/2018	JORDAN PHILIP ANDONOVSKI	Flyer Design - Children'S Week Walk	-120.00
EFT36112	16/10/2018	JUDITH PRICE	Visual Art Awards - Soulman - Art Work Sale	-576.00
EFT36113	16/10/2018	LO-GO APPOINTMENTS	Asset Services- Labour Hire	-2,339.17
EFT36114	16/10/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA	Staff Attendance - Executive Leadership Program	-2,200.00
EFT36115	16/10/2018	MAKAYLA ELT	Visual Art Awards - Halo - Art Work Sale	-104.00
EFT36116	16/10/2018	MARKET CREATIONS	Website User Experience Audit	-2,511.00
EFT36117	16/10/2018	MASTER PROJECTS	Refund - Planning Application Fees	-295.00
EFT36118	16/10/2018	MICHAEL MCGRATH	Visual Art Awards - Peoples Choice Winner	-500.00
EFT36119	16/10/2018	MT LAWLEY MILK	Office Milk Supplies - 35, 46 & 48 Old Perth Road & Depot	-117.00
EFT36120	16/10/2018	N & N J HAEUSLER	Library & Volunteer - Daily/Weekly Newspaper Subscriptions	-26.00
EFT36121	16/10/2018	NOAH SOMAS	Visual Art Awards - School Award	-100.00
EFT36122	16/10/2018	OM4	Business Web Site Plastic Ban Publicity Campaign	-521.50
EFT36123	16/10/2018	PENELOPE TEUDT	Stall Holder Coordinator - September 2018	-1,535.00
EFT36124	16/10/2018	PHOENIX DONOGHUE	Visual Art Awards - School Award	-100.00
EFT36125	16/10/2018	PLAYMAKER SPORTS	Re-Surface Two Tennis Courts	-15,125.00

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Chq/EFT	Date	Name	Description	Amount
EFT36126	16/10/2018	PLE COMPUTERS	Computer Supplies- Screens & Pwr Shields	-945.00
EFT36127	16/10/2018	PRO-COPY	2018-2022 Corporate Business Plan - Printing	-247.50
EFT36128	16/10/2018	RECOMMENDED TOWING PTY LTD	Ranger Services - Abandoned Vehicles	-88.00
EFT36129	16/10/2018	SD & VH FINDLAY	Stan Moses Pavillion - Painting	-4,343.00
EFT36130	16/10/2018	SEEK LIMITED	Seek Advert - Senior Educator	-742.50
EFT36131	16/10/2018	SIA ARCHITECTS	Infant Health Clinic - Amendments - Councillor Workshop	-968.00
EFT36132	16/10/2018	SKILL MATTERS PTY LTD	Workplace Assessment	-5,720.00
EFT36133	16/10/2018	T & C COURIER & TRANSPORT SERVICES	Courier Service - Document Delivery	-14.47
EFT36134	16/10/2018	THE PACKED LUCHBOX	Visual Art Awards Opening Night 2018 - Catering	-2,000.00
EFT36135	16/10/2018	TOWN TEAM MOVEMENT	Staff Attendance - Town Team Conference 2018	-385.00
EFT36136	16/10/2018	W & M ELLISS	Depot - Minor Consumable Tools And Equipment	-250.05
EFT36137	16/10/2018	WOODLANDS DISTRIBUTORS & AGENCIES PTY L	Ranger Services - Compostable Poo Bags	-1,709.95
EFT36138	16/10/2018	ZIPFORM PTY LTD	Rates 2018/19 Second Instalment Notice - Printing	-4,169.86
EFT36139	16/10/2018	ZIRCODATA PTY LTD	Records - Document Bin Rentail & Storage Fees - September 2018	-46.72
EFT36140	02/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATIO	Loan No. 157 Interest Payment - Self Supporting Ashfield Soccer Club	-1,373.94
EFT36141	26/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATIO	Loan No. 160B Interest Payment - Library Redevelopment	-6,037.49
EFT36142	26/10/2018	BLUEPRINT HOMES PTY LTD	Security Bond Refund	-2,290.00
EFT36143	26/10/2018	CAMBERCENTRIC PTY LTD	Security Bond Refund	-2,250.00
EFT36144	26/10/2018	GEOFFREY & THERESE LOGUE	Verge Bond Refund	-1,600.00
EFT36145	26/10/2018	J CORP	Development Bond Refund	-2,000.00
EFT36146	26/10/2018	LUKVA PTY LTD	Security Bond Refund	-2,250.00
EFT36147	26/10/2018	MACELLA REID	Hall & Key Bond Refund	-1,550.00
EFT36148	26/10/2018	RIGHT HOMES	Security Bond Refund	-2,290.00
EFT36149	26/10/2018	SSB PTY LTD	Security Bond Refund	-2,290.00
EFT36150	26/10/2018	STEVEN BARTON	Hall & Key Bond Refund	-550.00
EFT36151	26/10/2018	TARGET HOMES WA	Security Bond Refund	-2,290.00
EFT36152	30/10/2018	ABCO PRODUCTS PTY LTD	Depot - Toilet & Office Supplies	-298.93
EFT36153	30/10/2018	ACTION GLASS AND ALUMINIUM	Stan Moses Pavilion - Ground Floor - Window Broken	-899.25
EFT36154	30/10/2018	ADASOUND	Replacement Portable Pa System	-2,514.00
EFT36155	30/10/2018	ADVANCE PRESS (2013) PTY LTD	Bassendean Briefings And Recycle Broucher Printing	-6,050.00
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Chq/EFT	Date	Name	Description	Amount
EFT36156	30/10/2018	ALSCO PERTH	Office Linen And Laundry Services - September 2018	-84.80
EFT36157	30/10/2018	AMAZING BRICK PAVING	Footpath And Brick Paving- Old Perth Rd And Wilson Street	-2,360.00
EFT36158	30/10/2018	AMGROW AUSTRALIA PTY LTD	Application Of The Herbicide - Success Hill	-858.00
EFT36159	30/10/2018	ANNE YARDLEY	Oral History Interview And Transcript With John Sutherland	-950.00
EFT36160	30/10/2018	ANNIE & BRUCE MULLAN	Rates Refund	-147.26
EFT36161	30/10/2018	ASHFIELD COMMUNITY CHEMIST	Seniors - Client - Podiatry	-29.95
EFT36162	30/10/2018	ASSET INFRASTRUCTURE MANAGEMENT	Consulting Fee - Asset Management	-5,843.75
EFT36163	30/10/2018	AUSRECORD PTY LTD	Redcords - Record Files With Lp Tube Clips	-875.16
EFT36164	30/10/2018	AUSTRALASIAN PERFORMING RIGHT ASSOCIATI	Licence Fees - Council Buildings	-514.90
EFT36165	30/10/2018	AUSTRALIAN AIRCONDITIONING SERVICES PTY L	Air Conditioning Repairs & Maintenance Council Buildings	-1,311.09
EFT36166	30/10/2018	AXIIS CONTRACTING	Concrete Cutting & Road Maint- Bradshaw St And Palmerston Res	-9,299.54
EFT36167	30/10/2018	BAILEYS FERTILISER	Fertiliser Supplies- Council Reserves	-6,397.60
EFT36168	30/10/2018	BARRETT EXHIBITION GROUP PTY LTD	Visual Art Awards - Display Equipment Hire	-7,898.00
EFT36169	30/10/2018	BASSEDEAN FLOWERS	Veterans' Day Service - Government Wreath	-95.00
EFT36170	30/10/2018	BASSEDEAN WELLNESS CLINIC	Seniors - Client - Podiatry Treatment	-260.00
EFT36171	30/10/2018	JENNIFER ALLAN & DARREN COUSINS	Council Crossover Contribution	-567.50
EFT36172	30/10/2018	JOHN GILMOUR	Cancelled Building Application	-257.56
EFT36173	30/10/2018	JUANITA GOODRICK	Bassendean Visual Art Awards	-200.00
EFT36174	30/10/2018	LESLIE NEIL STEWART	Rates Refund	-477.59
EFT36175	30/10/2018	MICHAEL SHELDON	Rates Refund	-400.37
EFT36176	30/10/2018	NATHAN EVANS	Council Crossover Contribution	-447.50
EFT36177	30/10/2018	PETRA RICHARDSON	Relax Workshop - Slow Fashion Buy Less And Repair And Reuse	-200.00
EFT36178	30/10/2018	SANDRA PELHAM	Rates Refund	-124.12
EFT36179	30/10/2018	SWAN DISTRICTS FOOTBALL CLUB	Youth Cultural Aboriginal Program Funding	-4,600.00
EFT36180	30/10/2018	WOMEN'S BUSINESS WEAVING	Visual Art Awards - Judging Fees	-200.00
EFT36181	30/10/2018	LGIS LIABILITY	Public Liability Insurance	-65,126.75
EFT36182	30/10/2018	LGIS PROPERTY	Property Multi Risk Insurance	-51,069.83
EFT36183	30/10/2018	LGIS WORKCARE	Workers Compensation Insurance	-124,630.00
EFT36184	30/10/2018	BATTERY SPECIALTIES (AUST) PTY LTD-WA	Depot - Minor Consumable Items	-834.24
EFT36185	30/10/2018	BAYCORP (WA) PTY LTD	Rates Recovery	-222.15

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Chq/EFT	Date	Name	Description	Amount
EFT36186	30/10/2018	BEAVER TREE SERVICES	Street Tree Pruning- Ashfield Flats And Bushland Mgt	-8,657.00
EFT36187	30/10/2018	BEN NASH SURVEYS	Drainage Network - Manholes, Invert Leves, Pipe Locations	-712.00
EFT36188	30/10/2018	BENARA NURSERIES	New Plants- 48 Old Perth Rd	-1,464.00
EFT36189	30/10/2018	BOC LIMITED	Depot - Bottled Gas Supplies & Equipment	-116.66
EFT36190	30/10/2018	BOLINDA PUBLISHING PTY LTD	Library - Book Purchases - Upgrade For Retail Editions	-157.72
EFT36191	30/10/2018	BUNNINGS GROUP LIMITED	Various Sites - Maintenance Supplies And Equipment	-3,019.53
EFT36192	30/10/2018	CASA SECURITY PTY LTD	Various Sites - Security Alarm Repairs And Monitoring	-5,478.35
EFT36193	30/10/2018	CELTIC CEILINGS	Bassendean Bowling Club - Replace Ceiling To Bar Area	-3,905.00
EFT36194	30/10/2018	CITY OF BAYSWATER	Swan River - 2018 Drainage - Water Sampling Program	-4,860.00
EFT36195	30/10/2018	CJD EQUIPMENT PTY LTD	Depot - Minor Plant Parts	-530.04
EFT36196	30/10/2018	CLEANDUSTRIAL SERVICES PTY LTD	Council Buildings - Cleaning	-21,043.80
EFT36197	30/10/2018	COMESTIBLES	Various Council Functions - Catering	-684.00
EFT36198	30/10/2018	COMMAND-A-COM PTY LTD	Depot - Telephone System Maintenance & Repairs	-803.00
EFT36199	30/10/2018	COMMERCIAL TYRES	Various Fleet Vehicle - Tyre & Brake Repairs	-1,770.00
EFT36200	30/10/2018	COMPLETE CORPORATE HEALTH - ASCOT	Recruitment - Pre Employment Check	-792.55
EFT36201	30/10/2018		Cancelled	0.00
EFT36202	30/10/2018	COUPLERS MALAGA	Depot - Minor Fleet Vehicle Parts	-128.81
EFT36203	30/10/2018	COVS - COVS PARTS PTY LTD	Depot - Minor Fleet Vehicle Parts	-150.02
EFT36204	30/10/2018	DAILY LIVING PRODUCTS	Seniors - Client Independent Living Supplies	-7,573.00
EFT36205	30/10/2018	DEPARTMENT OF COMMUNITIES	Recovery Of Payment For N D I S Clients	-4,226.00
EFT36206	30/10/2018	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Emergency Services Levy - 2018/2019	-22,562.33
EFT36207	30/10/2018	DI FAB EXCAVATIONS	48 Old Perth Road - Excavator Hire	-792.00
EFT36208	30/10/2018	DOMUS NURSERY	Street Garden Sites - New Plants	-454.30
EFT36209	30/10/2018	DONEGAN ENTERPRISES PTY LTD	Play Equipment And Maintenance- Hatton Crt	-4,554.00
EFT36210	30/10/2018	DRAINFLOW SERVICES PTY LTD	Drain Cleaning- Christie Pk And Surrey St	-7,128.00
EFT36211	30/10/2018	DS WORKWEAR & SAFETY	Depot - Staff Uniforms	-389.50
EFT36212	30/10/2018	DYMOCKS HAY STREET	Library - Book Purchases	-336.48
EFT36213	30/10/2018	E FIRE & SAFETY (WA)	Fleet Vehicle - Fire Extinguisher Service & Replacements	-576.40
EFT36214	30/10/2018	E-STATION PTY LTD	Evolve Smart T Bollard Twin Sockets Installation	-4,389.00
EFT36215	30/10/2018	AUSTRALIAN SERVICES UNION	Payroll Deductions	-181.30

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Chq/EFT	Date	Name	Description	Amount
EFT36216	30/10/2018	AUSTRALIAN TAX OFFICE	Payroll Deductions	-113,276.00
EFT36217	30/10/2018	CHILD SUPPORT AGENCY	Payroll Deductions	-129.40
EFT36218	30/10/2018	LGRCEU	Payroll Deductions	-41.00
EFT36219	30/10/2018	TOWN OF BASSENDEAN PAYROLL DEDUCTIONS	Payroll Deductions	-1,554.22
EFT36220	30/10/2018	COMPLETE CORPORATE HEALTH - ASCOT	Recruitment - Pre Employment Check	-396.00
EFT36221	30/10/2018	EASTERN METROPOLITAN REGIONAL COUNCIL	Domestic & Council Rubbish	-68,191.99
EFT36222	30/10/2018	ECLIPSE DRIVING SCHOOL	Youth Services - Ryde Web Hosting	-120.00
EFT36223	30/10/2018	ELDERS MIDLAND	Bio-Active Herbicide	-420.99
EFT36224	30/10/2018	ELITE ELECTRICAL AND PUMPSPTY LTD	Application Fee To Western Power For Kelly Park Lighting	-1,100.00
EFT36225	30/10/2018	ELLIOTTS IRRIGATION PTY LTD	Bic Reserve - Iron Filter Service / Maintenance	-245.30
EFT36226	30/10/2018	EPOCH TRAINING	Relax Instructor - Abundance Of Less Workshop	-350.00
EFT36227	30/10/2018	FEDERAL TINWARE MANUFACTURING PTY LIMIT	Building Maintenance Supplies	-97.24
EFT36228	30/10/2018	FOOD TECHNOLOGY SERVICES PTY LTD	Food Safety Services - Contract - September	-2,866.60
EFT36229	30/10/2018	FUJI XEROX AUSTRALIA PTY LTD	Photocopier Lease And Charges	-5,329.60
EFT36230	30/10/2018	GBC FORDIGRAPH PTY LTD	Office Stationery	-195.27
EFT36231	30/10/2018	GRAFFITI FORCE	Graffiti Removal- Properties And Reserves	-816.50
EFT36232	30/10/2018	GRAFTON GENERAL PRODUCTS	Seniors - Client - Shower Rail Installation	-147.66
EFT36233	30/10/2018	GRAINGER GARDEN SUPPLIES	Garden Soil Supplies	-1,365.00
EFT36234	30/10/2018	GRANO DIRECT	Road Maintenance	-648.58
EFT36235	30/10/2018	GREENACRES TURF GROUP	Supply & Lay Roll On Turf	-17,550.00
EFT36236	30/10/2018	GRONBEK SECURITY	Restricted Keys & Coding	-559.33
EFT36237	30/10/2018	HATCHET PTY LTD ATF DM TRUST	Bassengreen Website Changes - Councillor Requests	-2,046.00
EFT36238	30/10/2018	HAVILAH LEGAL (PAYWATCH)	Professional Fees - Legal Advise	-22.00
EFT36239	30/10/2018	HEALTHSTRONG PTY LTD	Seniors - Client - Assessment And Report	-563.50
EFT36240	30/10/2018	HEATLEY SALES PTY LTD	Depot - Minor Supplies	-168.52
EFT36241	30/10/2018	HOIST SALES & HYDRAULIC REPAIRS	Depot - Workshop - Hoist Repairs	-1,892.00
EFT36242	30/10/2018	HOME CHEF	Seniors - Meals On Wheels - September 2018	-444.47
EFT36243	30/10/2018	HUMES WEMBLEY CEMENT	Road Maintenance - Combination Grate	-3,216.84
EFT36244	30/10/2018	HYGIENE CONCEPTS	Annual Service Fee - Sharps & Sanity Bins	-5,418.74
EFT36245	30/10/2018	IMAGESOURCE DIGITAL SOLUTIONS	Business Cards - Councillor And New Asset Service Staff	-228.80

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Chq/EFT	Date	Name	Description	Amount
EFT36246	30/10/2018	INSTANT WINDSCREENS	Fleet Vehicle - Windscreen Repairs	-85.00
EFT36247	30/10/2018	IT VISION	Annual License - Mercury Console Managed Enterprise Systems	-7,972.80
EFT36248	30/10/2018	JEFF GREEN TREE LOPPING	Various Sites - Street Tree Pruning & Removal	-1,672.00
EFT36249	30/10/2018	JOHN GRIFFIN	Repairs & Maintenance- Reserves Buildings	-3,971.50
EFT36250	30/10/2018	AXIIS CONTRACTING	Road And Footpath Maint, Palmerston Reserve And Hamilton St	-6,228.86
EFT36251	30/10/2018	BEAVER TREE SERVICES	Tree Pruning- Anzac Tce, West Rd, Whitfield And Scadden St And Jubilee Reserve	-6,215.00
EFT36252	30/10/2018	EASTERN METROPOLITAN REGIONAL COUNCIL	Domestic & Council Rubbish	-28,669.40
EFT36253	30/10/2018	GTA CONSULTANTS (WA) PTY LTD	Bike Boulevard - Detailed Design	-7,689.00
EFT36254	30/10/2018	HUMES WEMBLEY CEMENT	Road Maintenance - Combo Grate- James O P R & Bridson Street	-10,199.15
EFT36255	30/10/2018	JW BOBCAT AND CIVIL	Replace Post & Rail Jubilee Reserve	-10,868.00
EFT36256	30/10/2018	KLEENIT PTY LTD	Various Sites - Remark & Measure New Parking Bays	-933.68
EFT36257	30/10/2018	LANDGATE	Gross Rental Evaluation & Land Queries	-699.57
EFT36258	30/10/2018	LIONS CANCER INSTITUTE	Special Childrens Christmas Big Day Out - Donation 2018	-200.00
EFT36259	30/10/2018	LO-GO APPOINTMENTS	Labour Hire- Asset Services	-2,868.82
EFT36260	30/10/2018	LOCHNESS LANDSCAPE SERVICES	Slashing Of Right Of Ways	-786.50
EFT36261	30/10/2018	LOCKDOC	Key & Lock Repairs- Council Buildings	-611.60
EFT36262	30/10/2018	M & B SALES PTY LTD	Childrens Services - Replace Door With Safety Glass	-819.94
EFT36263	30/10/2018	MANHEIM PTY LTD	Ranger Services - Vehicle Seller Fee	-55.00
EFT36264	30/10/2018	MARKETFORCE PTY LTD	Advertising Of Tenders	-1,622.81
EFT36265	30/10/2018	MAXIMUM INDEPENDENCE OCCUPATIONAL TH	Seniors - Client - Assessment And Report	-253.00
EFT36266	30/10/2018	MCDERMOTT GROUP	Plumbing Repairs- Hrv, Toilets And Other Council Buildings	-2,343.40
EFT36267	30/10/2018	MCINERNEY FORD	Depot - Fleet Vehicle Parts	-42.06
EFT36268	30/10/2018	MCL COMMERCIAL SERVICES	Various Reserves - Sand To Top Dress	-27,722.00
EFT36269	30/10/2018	MCLEODS & CO	Professional Fees - Legal Advice	-2,252.69
EFT36270	30/10/2018	MIDLAND RUBBER STAMPS	Authorisation Stamp- Invoice Approval	-57.90
EFT36271	30/10/2018	MINT CIVIL PTY LTD	Street Sweeping Services	-20,464.84
EFT36272	30/10/2018	MULTILEC ENGINEERING PTY LTD	Library Lift Doors Shuddering When Closing - Repairs	-218.90
EFT36273	30/10/2018	MULTIMIX CONCRETE PTY LTD	Supply Concrete For Footpath Repairs	-3,105.30
EFT36274	30/10/2018	NAMEPLATE ENGRAVERS	Staff Name Badges	-28.60

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EFT36275	30/10/2018	NATURAL AREA HOLDINGS	Steam Treatment Of Hard Surfaces	-28,152.89
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT36276	30/10/2018	NATURE PLAY SOLUTIONS	Spatial Planning - Play Space Alternate Sandy Beach Location	-2,112.00
EFT36277	30/10/2018	NIKKI DENNERLEY	Children Services - Happy Feet Incursion	-125.00
EFT36278	30/10/2018	NORTH LAKE ELECTRICAL PTY LTD	Electrical Rep & Maint- Jubilee Reserve & Council Buildings	-4,350.56
EFT36279	30/10/2018	OFFICEWORKS SUPERSTORES PTY LTD	Office Stationery	-728.10
EFT36280	30/10/2018	PB LEASING DEPARTMENT	Record - Franking Machine Lease - Second Quarter	-429.00
EFT36281	30/10/2018	PERTH SAFETY PRODUCTS PTY LTD	Hieght Range Signs For Jetty Poles - Point Reserve	-1,122.00
EFT36282	30/10/2018	PRACTICAL PEOPLE SOLUTIONS	Depot - Safety Equipment And Signage	-4,418.00
EFT36283	30/10/2018	PRECISION PANEL & PAINT	Fleet Vehicle - Vehicle Excess Insurance Claim	-1,000.00
EFT36284	30/10/2018	PRESTIGE PROPERTY MAINTENANCE	Various Sites - Slashing Of Right Of Ways	-2,244.00
EFT36285	30/10/2018	QUALITY TRAFFIC MANAGEMENT PTY LTD	Traffic Management- Roads And Fottpath Mtce	-5,916.08
EFT36286	30/10/2018	QUICK CORPORATE AUSTRALIA PTY LTD	Various Business Units - Office Stationery	-1,606.15
EFT36287	30/10/2018	REECE'S STRUCTURES	Visual Art Award Opening Night - Equipment Hire	-306.65
EFT36288	30/10/2018	REFACE INDUSTRIES PTY LTD	Library - Stationery Supplies	-204.46
EFT36289	30/10/2018	RELATIONSHIPS AUSTRALIA (WESTERN AUSTRALIA)	Employee Assistance Program	-495.00
EFT36290	30/10/2018	RESOURCE RECOVERY SOLUTIONS	Council Recycle Waste - Concrete, Bricks, Sand & Hotmix	-6,869.50
EFT36291	30/10/2018	RHONDA DIANNE PLUMMER	Visual Art Awards - Casual Staff	-260.00
EFT36292	30/10/2018	RICKY ARNOLD AND ASSOCIATES	Visual Art Awards - Curator Fee 2018 Exhibition & Awards	-3,025.50
EFT36293	30/10/2018	RICOH AUSTRALIA PTY LTD	Photocopier Lease And Charges	-2,103.76
EFT36294	30/10/2018	RICOH FINANCE AUSTRALIA PTY LTD	Photocopier Lease And Charges- Volunteer Centre	-206.80
EFT36295	30/10/2018	SAFEMASTER SAFETY PRODUCTS	Jubilee Kiosk - Install Roof Anchor Points	-1,065.90
EFT36296	30/10/2018	SARA HALL	Library - Lunch Time Interlude	-350.00
EFT36297	30/10/2018	SARA WINTON	Relax Instructor - Metafit	-900.00
EFT36298	30/10/2018	SEEK LIMITED	Employment Advertise- Food Educator	-379.50
EFT36299	30/10/2018	SETON AUSTRALIA PTY LTD	Councillor Kitchen - Refreshments	-774.40
EFT36300	30/10/2018	SHOFER PTY LTD	Seniors - Transport For Clients - September 2018	-1,272.18
EFT36301	30/10/2018	SIFTING SANDS	Reserves - Sand Clean	-271.20
EFT36302	30/10/2018	SJR CIVIL CONSULTING PTY LTD	James Street Prepare Design Drawings	-4,400.00
EFT36303	30/10/2018	SOILS AINT SOILS	Garden Soil Supplies	-1,225.00
EFT36304	30/10/2018	SPORTROPHY	Visual Art Awards - Glass Awards Winners	-535.00
EFT36305	30/10/2018	SPORTS TURF TECHNOLOGY	Bassendean Oval - Soil Samples For Nematode Count	-825.00

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Chq/EFT	Date	Name	Description	Amount
EFT36306	30/10/2018	SPYKER BUSINESS SOLUTIONS	Customer Service - Upgrade To Security Camera System	-4,328.07
EFT36307	30/10/2018	STARLET NAPERY	Depot - Uniforms & Safety Gear	-378.40
EFT36308	30/10/2018	STIHL SHOP MALAGA	Depot - Plant Parts	-1,398.00
EFT36309	30/10/2018	STIHL SHOP MIDLAND	Depot - Minor Plant Parts	-148.00
EFT36310	30/10/2018	STRATAGREEN	Depot - Minor Consumable Tools And Equipment	-131.03
EFT36311	30/10/2018	STYLUS DESIGN	Design & Print Corp Bus Plan And Briefings	-3,887.40
EFT36312	30/10/2018	SUEZ RECYCLING & RECOVERY PTY LTD	Waste Collection Services	-48,211.68
EFT36313	31/10/2018	ICTC SOCIETY	International Cities And Town Centres Conference	-890.00
EFT36314	31/10/2018	T-QUIP	Depot - Fleet Vehicle - Parts	-2,626.30
EFT36315	31/10/2018	TECHNOLOGY ASSISTING DISABILITY WA	Seniors - Client - Home Modifications	-3,045.04
EFT36316	31/10/2018	THE STATE LAW PUBLISHER	Ranger Services - Firebreak Notice 2018/19	-294.03
EFT36317	31/10/2018	TOTAL EDEN PTY LTD	Reticulation Supplies	-1,645.72
EFT36318	31/10/2018	TRILLION TREES	Street Garden Trees	-340.00
EFT36319	31/10/2018	TRUGRADE MEDICAL SUPPLIES	Check And Replenish First Aid Kits	-288.60
EFT36320	31/10/2018	UNICARE HEALTH	Seniors - Client - Supply Independent Living Equipment	-876.00
EFT36321	31/10/2018	UNIVERSITY OF WESTERN AUSTRALIA	Flyers And Posters - Childrens Week Walk	-109.00
EFT36322	31/10/2018	WA RANGERS ASSOCIATION	Ranger Services - Id Cards & Ranger Hats/Caps	-66.00
EFT36323	31/10/2018	WATER2WATER PTY LTD	Maintenance Fee - Water Filter System	-49.50
EFT36324	31/10/2018	WATTS WESTERN RUBBER	Fleet Vehicle - Tyre Repairs & Replacements	-1,361.80
EFT36325	31/10/2018	WESKERB PTY LTD	Road Maintenance - Repair Mountable & Barrier Kerb	-2,470.78
EFT36326	31/10/2018	WESTBOOKS	Library - Book Purchase	-975.06
EFT36327	31/10/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT A	Councillor Attendance - Registration Community Leadership	-515.00
EFT36328	31/10/2018	WHITE OAK HOME CARE SERVICES	Seniors - Client - Nurse Home Visits	-269.15
EFT36329	31/10/2018	WINC. AUSTRALIA PTY LTD	Office Stationery	-651.19
EFT36330	31/10/2018	WORLD CLASS ENTERTAINMENT	Library - Childrens Event	-300.00
EFT36331	31/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATIO	Loan No. 156 Interest Payment - Library Redevelopment	-13,208.72

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Chq/EFT	Date	Name	Description	Amount
DD16650.1	01/10/2018	ONHOLD MAGIC	Messages On Hold - October 2018	-138.80
DD16652.1	02/10/2018	WA LOCAL GOVERNMENT SUPERANNUATION F	Payroll Deductions	-42,008.57
DD16652.2	02/10/2018	REST SUPERANNUATION	Superannuation Contributions	-648.15
DD16652.3	02/10/2018	MANIC SUPERANNUATION SUPER FUND	Payroll Deductions	-689.01
DD16652.4	02/10/2018	VIC SUPER	Superannuation Contributions	-226.77
DD16652.5	02/10/2018	MLC SUPER FUND	Superannuation Contributions	-408.21
DD16652.6	02/10/2018	SUPER DIRECTIONS FUND	Superannuation Contributions	-226.77
DD16652.7	02/10/2018	ANZ SMART CHOICE SUPER	Payroll Deductions	-437.77
DD16652.8	02/10/2018	AMP SUPERLEADER	Payroll Deductions	-469.78
DD16652.9	02/10/2018	IOOF SUPERANUATION	Superannuation Contributions	-117.83
DD16652.10	02/10/2018	NGS SUPER	Superannuation Contributions	-287.70
DD16652.11	02/10/2018	MLC SUPER FUND	Superannuation Contributions	-234.35
DD16652.12	02/10/2018	WEALTH PERSONAL SUPERANNUATION AND PE	Payroll Deductions	-1,622.33
DD16652.13	02/10/2018	SUN SUPER	Superannuation Contributions	-24.77
DD16652.14	02/10/2018	COLONIAL FIRST STATE	Payroll Deductions	-716.77
DD16652.15	02/10/2018	HESTA SUPER FUND	Payroll Deductions	-2,128.24
DD16652.16	02/10/2018	PLUMMER SUPERANNUATION FUND	Superannuation Contributions	-981.58
DD16652.17	02/10/2018	B & L SUPER FUND	Superannuation Contributions	-252.85
DD16652.18	02/10/2018	AUSTRALIAN/WESTSCHEME SUPER	Superannuation Contributions	-4,348.20
DD16652.19	02/10/2018	HOST PLUS	Superannuation Contributions	-356.86
DD16652.20	02/10/2018	TWU SUPERANNUATION	Superannuation Contributions	-278.72
DD16660.1	04/10/2018	SHERIFFS OFFICE	Fines To Be Lodged With Fer	-508.00
DD16699.1	05/10/2018	COMMONWEALTH CREDIT CARDS	Credit Card - September 2018	-25,597.33
DD16702.1	15/10/2018	SG FLEET AUSTRALIA PTY LTD	Fleet Vehicles Leases - October 2018	-20,712.57
DD16693.1	16/10/2018	WA LOCAL GOVERNMENT SUPERANNUATION F	Payroll Deductions	-41,965.33
DD16693.2	16/10/2018	REST SUPERANNUATION	Superannuation Contributions	-816.26
DD16693.3	16/10/2018	MANIC SUPERANNUATION SUPER FUND	Payroll Deductions	-689.01
DD16693.4	16/10/2018	VIC SUPER	Superannuation Contributions	-226.77
DD16693.5	16/10/2018	MLC SUPER FUND	Superannuation Contributions	-315.31
DD16693.6	16/10/2018	SUPER DIRECTIONS FUND	Superannuation Contributions	-226.77
Chq/EFT	Date	Name	Description	Amount

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DD16693.7	16/10/2018	ANZ SMART CHOICE SUPER	Payroll Deductions	-437.77
DD16693.8	16/10/2018	AMP SUPERLEADER	Payroll Deductions	-484.40
DD16693.9	16/10/2018	NGS SUPER	Superannuation Contributions	-287.70
DD16693.10	16/10/2018	MLC SUPER FUND	Superannuation Contributions	-243.60
DD16693.11	16/10/2018	SUN SUPER	Superannuation Contributions	-30.97
DD16693.12	16/10/2018	WEALTH PERSONAL SUPERANNUATION AND PE	Payroll Deductions	-830.55
DD16693.13	16/10/2018	COMMONWEALTH ESSENTIAL SUPER	Superannuation Contributions	-48.77
DD16693.14	16/10/2018	COLONIAL FIRST STATE	Payroll Deductions	-716.77
DD16693.15	16/10/2018	HESTA SUPER FUND	Payroll Deductions	-2,098.76
DD16693.16	16/10/2018	PLUMMER SUPERANNUATION FUND	Superannuation Contributions	-1,031.57
DD16693.17	16/10/2018	B & L SUPER FUND	Superannuation Contributions	-273.91
DD16693.18	16/10/2018	AUSTRALIAN/WESTSCHEME SUPER	Superannuation Contributions	-4,262.54
DD16693.19	16/10/2018	HOST PLUS	Superannuation Contributions	-336.69
DD16693.20	16/10/2018	TWU SUPERANNUATION	Superannuation Contributions	-554.50
DD16752.1	16/10/2018	WA LOCAL GOVERNMENT SUPERANNUATION F	Superannuation Contributions	-5,265.90
DD16751.1	30/10/2018	WA LOCAL GOVERNMENT SUPERANNUATION F	Payroll Deductions	-42,608.37
DD16751.2	30/10/2018	REST SUPERANNUATION	Superannuation Contributions	-841.80
DD16751.3	30/10/2018	MANIC SUPERANNUATION SUPER FUND	Payroll Deductions	-689.01
DD16751.4	30/10/2018	VIC SUPER	Superannuation Contributions	-226.77
DD16751.5	30/10/2018	MLC SUPER FUND	Superannuation Contributions	-292.09
DD16751.6	30/10/2018	SUPER DIRECTIONS FUND	Superannuation Contributions	-226.77
DD16751.7	30/10/2018	ANZ SMART CHOICE SUPER	Payroll Deductions	-571.93
DD16751.8	30/10/2018	PRAEMIUM SMA SUPERANUATION FUND	Payroll Deductions	-983.39
DD16751.9	30/10/2018	AMP SUPERLEADER	Payroll Deductions	-429.72
DD16752.2	30/10/2018	WA LOCAL GOVERNMENT SUPERANNUATION F	Payroll Deductions	-1,026.03
DD16751.10	30/10/2018	NGS SUPER	Superannuation Contributions	-287.70
DD16751.11	30/10/2018	MLC SUPER FUND	Superannuation Contributions	-248.73
DD16751.12	30/10/2018	WEALTH PERSONAL SUPERANNUATION AND PE	Payroll Deductions	-822.37
DD16751.13	30/10/2018	SUN SUPER	Superannuation Contributions	-46.45
DD16751.14	30/10/2018	COMMONWEALTH ESSENTIAL SUPER	Superannuation Contributions	-109.93



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Chq/EFT	Date	Name	Description	Amount
85994	09/10/2018	ALINTA ENERGY	Gas Supply Charges	-921.35
85995	09/10/2018	ANZAC TERRACE PRIMARY SCHOOL	School Citizenship Awards 2018	-100.00
85996	09/10/2018	ASHFIELD PRIMARY SCHOOL	School Citizenship Awards 2018	-100.00
85997	09/10/2018	BASSEDEAN PRIMARY SCHOOL	School Citizenship Awards 2018	-100.00
85998	09/10/2018	CHARLES STEWART	Rates Refund	-676.93
85999	09/10/2018	EDEN HILL PRIMARY SCHOOL	School Citizenship Awards 2018	-100.00
86000	09/10/2018	HOUSING AUTHORITY	Rates Refund	-339.62
86001	09/10/2018	ST MICHAEL'S SCHOOL	School Citizenship Awards 2018	-100.00
86002	09/10/2018	SYNERGY	Synergy Account - Electricity Supply Charges	-36,311.10
86003	09/10/2018	TELSTRA	Telstra Telephone & Mobile Account - September 2018	-6,222.06
86004	09/10/2018	TOWN OF BASSEDEAN-PETTY CASH	Petty Cash	-720.55
86005	09/10/2018	WATER CORPORATION	Water Rates & Usage Charges	-3,847.51
86006	09/10/2018	WESTERN POWER	Repairs - Property Damaged Street Tree Touching	-1,077.67
86008	16/10/2018	SYNERGY	Synergy Account - Electricity Supply Charges	-4,315.10
86009	16/10/2018	TOWN OF BASSEDEAN-PETTY CASH	Petty Cash	-77.35
86010	16/10/2018	DOUGLAS & BETTY SMITH	Rates Refund	-656.73
86011	19/10/2018	BOB JARVIS	Farewell Gift - January 2008 To 2018	-350.00
86012	19/10/2018	MICHAEL HUYNH	Sports Achievement Award - Junior	-250.00
86013	29/10/2018	ALINTA ENERGY	Gas Supply Charges	-90.90
86014	29/10/2018	SYNERGY	Electricity Supply Charges	-4,789.00
86015	29/10/2018	TOWN OF BASSEDEAN-PETTY CASH	Petty Cash	-1,039.00
<b>TOTAL MUNICIPAL CHEQUES</b>				<b>-62,184.87</b>
<b>TOTAL PAYMENTS FOR OCTOBER 2018</b>				<b>-2,986,033.01</b>

# **ATTACHMENT NO. 17**



**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**30 September 2018**

# TOWN OF BASSENDEAN

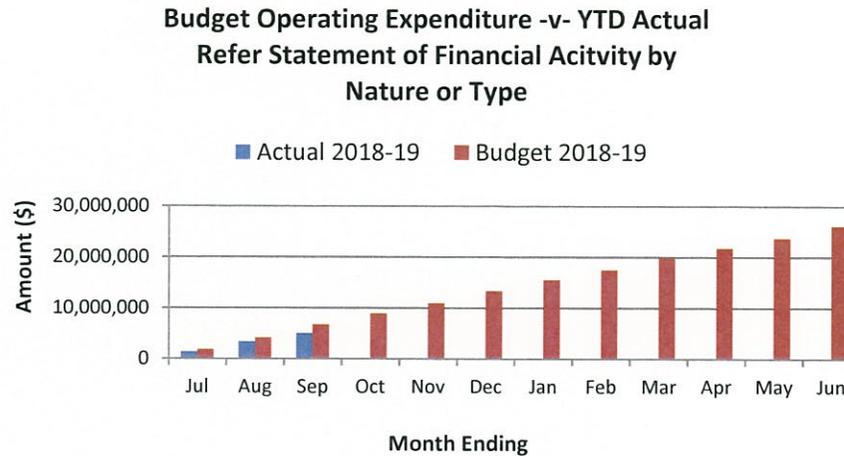
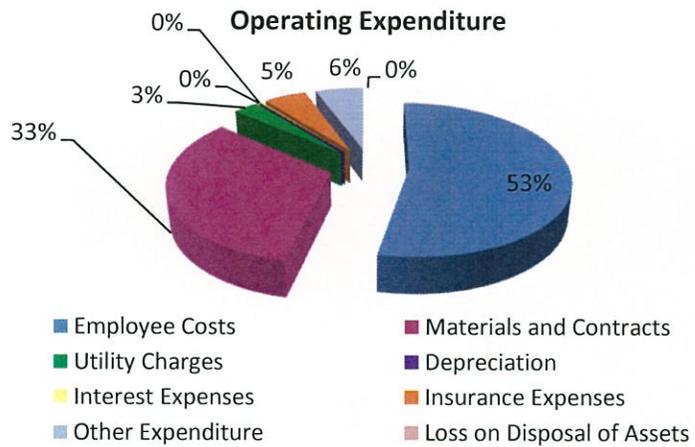
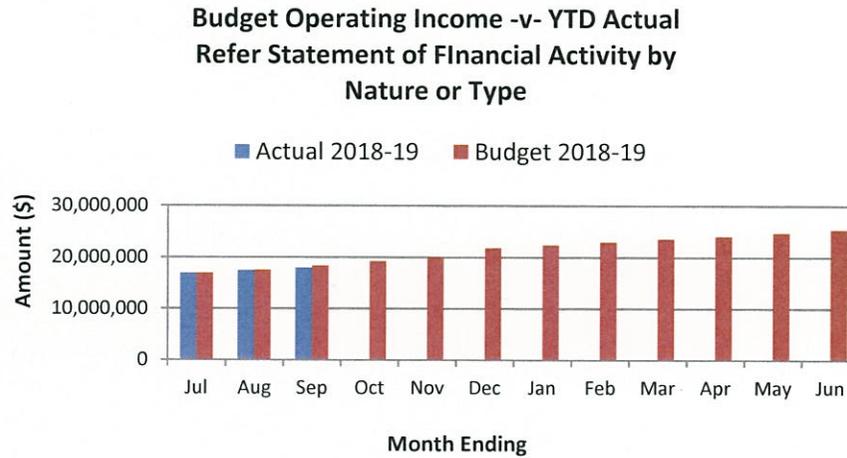
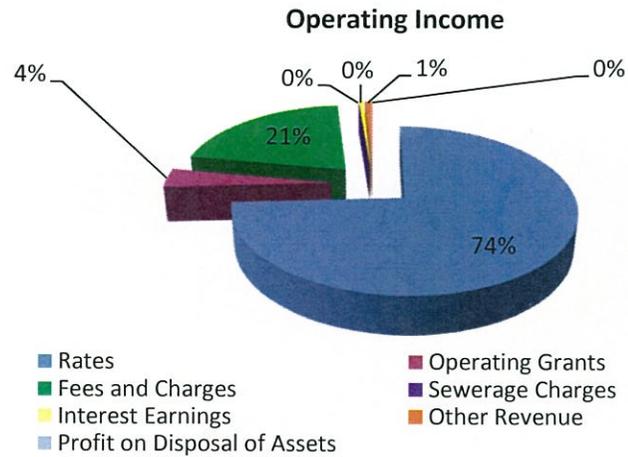
## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 September 2018

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

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**Town of Bassendean  
Information Summary  
For the Period Ended 30 September 2018**



**TOWN OF BASSENDEAN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 September 2018**

	Note	Original Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,646,933	1,646,933	<b>1,921,369</b>	274,436	16.66%	😊
<b>Revenue from operating activities</b>							
Governance		17,200	2,802	<b>2,241</b>	(561)	(20.04%)	
General Purpose Funding - Rates	2	13,173,005	13,116,755	<b>12,860,006</b>	(256,749)	(1.96%)	
General Purpose Funding - Other		911,223	233,371	<b>266,329</b>	32,958	14.12%	😊
Law, Order and Public Safety		112,700	60,050	<b>13,953</b>	(46,097)	(76.76%)	😞
Health		2,760,665	2,713,065	<b>2,721,000</b>	7,935	0.29%	
Education and Welfare		5,051,412	1,245,603	<b>1,301,112</b>	55,509	4.46%	
Community Amenities		218,000	38,400	<b>38,497</b>	97	0.25%	
Recreation and Culture		236,560	94,625	<b>107,131</b>	12,506	13.22%	😊
Transport		154,000	121,250	<b>1,299</b>	(119,951)	(98.93%)	😞
Economic Services		100,350	24,200	<b>21,855</b>	(2,345)	(9.69%)	
Other Property and Services		83,172	21,433	<b>31,607</b>	10,174	47.47%	😊
		<b>22,818,287</b>	<b>17,671,554</b>	<b>17,365,029</b>		(1.73%)	
<b>Expenditure from operating activities</b>							
Governance		(1,181,968)	(376,385)	<b>(472,356)</b>	(95,971)	(25.50%)	😞
General Purpose Funding		(777,422)	(202,232)	<b>(149,968)</b>	52,264	25.84%	😊
Law, Order and Public Safety		(676,252)	(171,980)	<b>(165,065)</b>	6,915	4.02%	
Health		(3,189,115)	(822,660)	<b>(583,802)</b>	238,858	29.03%	😊
Education and Welfare		(5,560,607)	(1,446,620)	<b>(1,284,091)</b>	162,529	11.24%	😊
Community Amenities		(1,325,057)	(276,983)	<b>(248,384)</b>	28,599	10.33%	😊
Recreation and Culture		(6,593,488)	(1,628,900)	<b>(1,292,709)</b>	336,190	20.64%	😊
Transport		(6,050,683)	(1,544,107)	<b>(698,216)</b>	845,891	54.78%	😊
Economic Services		(545,985)	(119,279)	<b>(106,452)</b>	12,827	10.75%	😊
Other Property and Services		(202,135)	(110,260)	<b>(50,789)</b>	59,471	53.94%	😊
		<b>(26,102,712)</b>	<b>(6,699,405)</b>	<b>(5,051,833)</b>		24.59%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,316,368	829,033	-	(829,033)	(100.00%)	😊
Adjust (Profit)/Loss on Asset Disposal		(11,266)	33,734	-	(33,734)	(100.00%)	😞
Movement in Leave Reserve		10,405	-	-	-		
<b>Amount attributable to operating activities</b>		<b>31,082</b>	<b>11,834,916</b>	<b>12,313,196</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions							
		2,382,964	648,261	<b>603,000</b>	(45,261)	(6.98%)	😞
Proceeds from Disposal of Assets							
Land and Buildings	10	897,300	-	-	-		
Infrastructure Assets - Roads	8	(955,500)	(130,000)	<b>(25,113)</b>	104,887	(80.68%)	
Infrastructure Assets - Footpaths	8	(1,878,165)	(62,261)	<b>(1,786)</b>	60,475	(97.13%)	
Infrastructure Assets - Other	8	(25,500)	-	-	-		
Infrastructure Assets - Drainage	8	(635,600)	(55,000)	<b>(3,969)</b>	51,031	(92.78%)	
Plant and Equipment	8	(547,750)	(6,000)	<b>(6,480)</b>	(480)	8.00%	
Furniture and Equipment	8	(147,700)	(35,000)	-	35,000	(100.00%)	
	8	(801,000)	(56,000)	-	56,000	(100.00%)	
<b>Amount attributable to investing activities</b>		<b>(1,710,951)</b>	<b>304,000</b>	<b>565,651</b>			
<b>Financing Activities</b>							
Self-Supporting Loan Principal		21,134	4,028	<b>4,028</b>	-	-	
Transfer from Reserves	5	1,414,500	-	-	-	-	
Repayment of Debentures	4	(132,881)	(31,237)	<b>(31,237)</b>	-	-	
Transfer to Reserves	5	(1,248,203)	-	-	-	-	
<b>Amount attributable to financing activities</b>		<b>54,550</b>	<b>(27,210)</b>	<b>(27,210)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>21,614</b>	<b>13,758,639</b>	<b>14,773,007</b>			

😊 More Revenue OR Less Expenditure  
 😞 Less Revenue OR More Expenditure

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

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

**TOWN OF BASSENDEAN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 30 September 2018**

	Note	Original Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	1,646,933	1,646,933	<b>1,921,369</b>	274,436	16.66%	😊
<b>Revenue from operating activities</b>							
Rates	2	13,173,005	13,116,755	<b>12,860,006</b>	(256,749)	(1.96%)	
Operating Grants, Subsidies and Contributions		2,776,326	767,832	<b>647,953</b>	(119,878)	(15.61%)	😞
Fees and Charges		5,968,203	3,561,250	<b>3,625,646</b>	64,396	1.81%	
Interest Earnings		459,345	120,499	<b>89,409</b>	(31,091)	(25.80%)	😞
Other Revenue		370,556	104,367	<b>142,015</b>	37,648	36.07%	😊
Profit on Disposal of Assets	10	70,852	852	-			
		<b>22,818,287</b>	<b>17,671,554</b>	<b>17,365,029</b>		(1.73%)	
<b>Expenditure from operating activities</b>							
Employee Costs		(11,882,476)	(2,894,197)	<b>(2,691,628)</b>	202,569	7.00%	😊
Materials and Contracts		(8,337,538)	(2,094,949)	<b>(1,659,431)</b>	435,518	20.79%	😊
Utility Charges		(736,314)	(157,966)	<b>(152,688)</b>	5,278	3.34%	
Depreciation on Non-Current Assets		(3,316,368)	(829,033)	-	829,033	100.00%	😊
Interest Expenses		(49,688)	(13,234)	<b>(8,192)</b>	5,042	38.10%	😊
Insurance Expenses		(439,889)	(334,355)	<b>(252,447)</b>	81,908	24.50%	😊
Other Expenditure		(1,280,852)	(341,085)	<b>(287,447)</b>	53,638	15.73%	😊
Loss on Disposal of Assets	10	(59,586)	(34,586)	-	34,586	100.00%	
		<b>(26,102,712)</b>	<b>(6,699,405)</b>	<b>(5,051,833)</b>		24.59%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,316,368	829,033	-	(829,033)	(100.00%)	😊
Adjust (Profit)/Loss on Asset Disposal		(11,266)	33,734	-	(33,734)	(100.00%)	😞
Movement in Leave Reserve		10,405	-	-	-		
<b>Amount attributable to operating activities</b>		<b>31,082</b>	<b>11,834,916</b>	<b>12,313,196</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions		2,382,964	648,261	<b>603,000</b>	(45,261)	(6.98%)	😞
Proceeds from Disposal of Assets	10	897,300	-	-	-		
Land and Buildings	8	(955,500)	(130,000)	<b>(25,113)</b>	104,887	(80.68%)	
Infrastructure Assets - Roads	8	(1,878,165)	(62,261)	<b>(1,786)</b>	60,475	(97.13%)	
Infrastructure Assets - Footpaths	8	(25,500)	-	-	-		
Infrastructure Assets - Other	8	(635,600)	(55,000)	<b>(3,969)</b>	51,031	(92.78%)	
Infrastructure Assets - Drainage	8	(547,750)	(6,000)	<b>(6,480)</b>	(480)	8.00%	
Plant and Equipment	8	(147,700)	(35,000)	-	35,000	(100.00%)	
Furniture and Equipment	8	(801,000)	(56,000)	-	56,000	(100.00%)	
<b>Amount attributable to investing activities</b>		<b>(1,710,951)</b>	<b>304,000</b>	<b>565,651</b>			
<b>Financing Activities</b>							
Self-Supporting Loan Principal		21,134	4,028	<b>4,028</b>	-	0.00%	
Transfer from Reserves	7	1,414,500	-	-	-		
Advances to Community Groups		-	-	-	-		
Repayment of Debentures	4	(132,881)	(31,237)	<b>(31,237)</b>	-	0.00%	
Transfer to Reserves	7	(1,248,203)	-	-	-		
<b>Amount attributable to financing activities</b>		<b>54,550</b>	<b>(27,210)</b>	<b>(27,210)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>21,614</b>	<b>13,758,639</b>	<b>14,773,007</b>			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the variance. This statement is to be read in conjunction with the accompanying Financial Statements and notes.

😊 More Revenue OR Less Expenditure  
 😞 Less Revenue OR More Expenditure

Town of Bassendean  
**STATEMENT OF FINANCIAL ACTIVITY**  
 (Corporate Business Plan)  
 For the Period Ended 30 September 2018

	ORIGINAL BUDGET	YTD ACTUAL
	Sum of Original Budget	Sum of YTD Actual
<b>Built Environment</b>	<b>6,296,338</b>	<b>405,373</b>
Capital Expenditure	973,619	14,970
Operating Expenditure	7,155,187	958,985
Operating Income	(1,832,468)	(568,581)
<b>Economic</b>	<b>16,994</b>	<b>(53,087)</b>
Operating Expenditure	395,224	76,874
Operating Income	(378,230)	(129,961)
<b>Good Governance</b>	<b>(12,256,800)</b>	<b>(12,512,502)</b>
Capital Expenditure	75,000	-
Operating Expenditure	1,727,098	602,388
Operating Income	(14,058,898)	(13,114,890)
<b>Natural Environment</b>	<b>4,907,363</b>	<b>(1,498,644)</b>
Capital Expenditure	1,323,850	8,220
Operating Expenditure	6,695,198	1,260,181
Operating Income	(3,111,685)	(2,767,045)
<b>Social</b>	<b>6,928,280</b>	<b>780,013</b>
Capital Expenditure	2,708,500	14,159
Operating Expenditure	10,059,152	2,153,406
Operating Income	(5,839,372)	(1,387,552)
<b>Grand Total</b>	<b>5,892,176</b>	<b>(12,878,847)</b>
Less Depreciation	(3,316,368)	-
Plus Opening Surplus	(1,646,933)	(1,921,369)
Transfer from Reserves	(1,414,500)	-
Employee Accruals	(10,405)	-
P& L on sale of assets	11,266	-
Loan Principal Repayments	132,881	31,237
Self Supporting Loan	(21,134)	(4,028)
<b>TOTAL SUMMARY</b>	<b>(22,114)</b>	<b>(14,773,007)</b>

**Town of Bassendean**  
**STATEMENT OF FINANCIAL POSITION**  
**For the Period Ended 30 September 2018**

	2018-19	2017-18
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	18,273,545	11,344,227
Trade and other receivables	7,974,413	1,124,301
Inventories	26,064	15,018
<b>TOTAL CURRENT ASSETS</b>	<u>26,274,021</u>	<u>12,483,546</u>
<b>NON-CURRENT ASSETS</b>		
Financial Assets	108,268	108,268
Other receivables	558,303	562,330
Property, plant and equipment	56,220,861	56,195,749
Infrastructure	109,148,096	109,135,859
Interests in Joint Ventures	7,954,836	7,954,836
<b>TOTAL NON-CURRENT ASSETS</b>	<u>173,990,364</u>	<u>173,957,042</u>
<b>TOTAL ASSETS</b>	<u>200,264,385</u>	<u>186,440,588</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	4,540,100	3,601,168
Current portion of long term borrowings	101,643	132,880
Provisions	2,249,778	2,249,870
<b>TOTAL CURRENT LIABILITIES</b>	<u>6,891,521</u>	<u>5,983,918</u>
<b>NON-CURRENT LIABILITIES</b>		
Long term borrowings	678,500	678,500
Provisions	233,509	233,509
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>912,009</u>	<u>912,009</u>
<b>TOTAL LIABILITIES</b>	<u>7,803,530</u>	<u>6,895,927</u>
<b>NET ASSETS</b>	<u>192,460,855</u>	<u>179,544,661</u>
<b>EQUITY</b>		
Retained surplus	43,868,837	30,952,646
Reserves - cash backed	5,710,258	5,710,258
Revaluation surplus	142,881,759	142,881,757
<b>TOTAL EQUITY</b>	<u>192,460,855</u>	<u>179,544,661</u>

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

TOWN OF BASSENDEAN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the Period Ended 30 September 2018

Statement of Financial Position Detailed	2018/2019 \$	2017/2018 \$
<b>CASH AND CASH EQUIVALENTS</b>		
Unrestricted	10,325,315	3,412,701
Restricted	7,948,230	7,931,526
	<u>18,273,545</u>	<u>11,344,227</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Leave Reserve	1,020,253	1,020,253
Plant & Equipment Reserve	384,098	384,098
Community Facilities Reserve	51,965	51,965
Land & Building Infrastructure Reserve	1,829,829	1,829,829
Waste Management Reserve	738,910	738,910
Wind in the Willows Reserve	89,841	89,841
Aged Persons Reserve	484,371	484,371
Youth Development Reserve	28,327	28,327
Underground Power Reserve	81,757	81,757
Drainage Reserve	417,421	417,421
HACC Assets Replacement	129,113	129,113
Unspent Portion of Grants	454,371	454,371
Hyde Retirement Village Retention Bonds	261,898	259,648
Other Bonds & Deposits	1,976,075	1,961,621
	<u>7,948,230</u>	<u>7,931,525</u>
<b>TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Rates Outstanding	7,696,354	782,386
Sundry Debtors - General	133,925	131,908
GST Receivable	57,056	122,316
Accrued Interest	-	613
Sundry Debtors - SSL	21,134	21,134
Long Service Leave Due from Other Councils	65,944	65,944
	<u>7,974,413</u>	<u>1,124,301</u>
<b>Non-Current</b>		
Rates Outstanding - Pensioners	334,587	334,587
Loans - Clubs/Institutions	223,715	227,743
	<u>558,302</u>	<u>562,330</u>
Investments - Government House	<u>108,268</u>	<u>108,268</u>
Investments- EMRC	<u>7,954,836</u>	<u>7,954,836</u>
<b>INVENTORIES</b>		
<b>Current</b>		
Fuel and Materials	26,064	15,018
	<u>26,064</u>	<u>15,018</u>

TOWN OF BASSENDEAN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the Period Ended 30 September 2018

Statement of Financial Position Detailed	2018/2019	2017/2018
PROPERTY, PLANT AND EQUIPMENT	\$	\$
Land and Buildings		
- Independent Valuation 2017 - Level 2	36,357,000	36,357,000
Buildings at:		
- Independent Valuation 2017 - Level 3	26,145,224	26,145,224
- Additions after valuation - cost	25,113	-
Less: accumulated depreciation	(7,784,939)	(7,784,939)
	18,385,398	18,360,285
Total Land and Buildings	54,742,398	54,717,285
Furniture and Equipment - Management Valuation 2016	165,239	165,239
- Additions after valuation - cost	256,598	256,598
Less Accumulated Depreciation	(121,964)	(121,964)
Less Accumulated Depreciation	299,873	299,873
Plant and Equipment - Independent Valuation 2016		
- Independent Valuation 2016 - Level 2	1,898,330	1,898,330
- Independent Valuation 2016 - Level 3	714,601	714,601
- Additions after valuation - cost	231,433	231,433
Less Accumulated Depreciation	(1,528,248)	(1,528,248)
-Less Disposals after Valuation	(200,146)	(200,146)
	1,115,970	1,115,970
Art Works		
- Management Valuation 2018 - Level 2	62,620	62,620
	62,620	62,620
	<b>56,220,861</b>	<b>56,195,748</b>
<b>INFRASTRUCTURE</b>		
Roads - Independent Valuation 2017	84,214,462	84,214,462
- Additions after valuation - cost	1,786	-
Less Accumulated Depreciation	(16,643,548)	(16,643,548)
	67,572,700	67,570,914
Footpaths - Independent Valuation 2017	10,291,342	10,291,342
- Additions after valuation - cost	-	-
Less Accumulated Depreciation	(3,242,936)	(3,242,936)
	7,048,406	7,048,406
<b>INFRASTRUCTURE</b>		
Drainage - Independent Valuation 2017	40,195,156	40,195,156
- Additions after valuation - cost	6,480	-
Less Accumulated Depreciation	(17,474,552)	(17,474,552)
	22,727,084	22,720,604

TOWN OF BASSENDEAN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the Period Ended 30 September 2018

	2018/2019	2017/2018
	\$	\$
<b>Statement of Financial Position Detailed</b>		
Parks & Ovals - Independent Valuation 2018	17,940,621	17,940,621
- Additions after valuation - cost	3,969	-
Less Accumulated Depreciation	(6,144,686)	(6,144,686)
	<u>11,799,904</u>	<u>11,795,935</u>
	<u>109,148,095</u>	<u>109,135,858</u>
<b>TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	2,249,766	1,244,202
Accrued Interest on Debentures	-	4,793
Accrued Salaries and Wages	-	130,907
Rates in Advance	52,361	-
Bonds & Other Deposits	1,976,075	1,961,621
Hyde Retirement Village Bonds	261,898	259,648
	<u>4,540,100</u>	<u>3,601,171</u>
<b>LONG-TERM BORROWINGS</b>		
Secured by Floating Charge		
Loan Liability - Current	101,643	132,880
	<u>101,643</u>	<u>132,880</u>
<b>Non-Current</b>		
Secured by Floating Charge		
Loan Liability - Non Current	678,500	678,500
	<u>678,500</u>	<u>678,500</u>
<b>PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	1,003,310	1,003,402
Provision for Long Service Leave	1,246,468	1,246,468
	<u>2,249,778</u>	<u>2,249,870</u>
<b>Non-Current</b>		
Provision for Long Service Leave	233,509	233,509
	<u>233,509</u>	<u>233,509</u>
<b>RECONCILIATION</b>		
TOTAL CURRENT ASSETS	26,274,022	12,483,546
TOTAL NON CURRENT ASSETS	173,990,361	173,957,042
<b>TOTAL ASSETS</b>	<u>200,264,385</u>	<u>186,440,588</u>
TOTAL CURRENT LIABILITIES	6,891,521	5,983,918
TOTAL NON CURRENT LIABILITIES	912,009	912,009
<b>TOTAL LIABILITIES</b>	<u>7,803,530</u>	<u>6,895,927</u>
<b>NET ASSETS</b>	<u>192,460,855</u>	<u>179,544,661</u>

**TOWN OF BASSENDEAN  
STATEMENT OF CASH FLOWS**

	2018/19 Actual \$	2018/19 Budget \$	2017/18 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts:</b>			
Rates	6,514,590	13,011,456	13,367,223
Operating grants, subsidies and contributions	647,953	2,801,460	3,063,580
Fees and charges	4,101,957	5,968,203	5,551,226
Interest earnings	90,022	459,345	511,003
Goods and services tax	291,228	-	1,034,974
Other revenue	142,015	440,556	766,032
	<u>11,787,765</u>	<u>22,681,020</u>	<u>24,294,038</u>
<b>Payments:</b>			
Employee costs	(2,822,627)	(11,706,476)	(11,686,212)
Materials and contracts	(1,659,431)	(8,247,538)	(7,089,841)
Utility charges	(152,688)	(736,314)	(655,370)
Interest expenses	(12,985)	(43,985)	(58,333)
Insurance expenses	(252,447)	(439,889)	(435,443)
Goods and services tax	(225,968)	-	(1,044,531)
Other expenditure	(287,447)	(1,270,852)	(1,021,419)
	<u>(5,413,593)</u>	<u>(22,445,054)</u>	<u>(21,991,149)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>6,374,172</u>	<u>235,966</u>	<u>2,302,889</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Receipts:</b>			
Non-operating grants, subsidies and contributions	603,000	2,382,964	661,225
Proceeds from sale of assets	-	897,300	35,036
<b>Payments:</b>			
Payments for purchase of property, plant & equipment	(25,113)	(1,904,200)	(658,596)
Payments for construction of infrastructure	(12,236)	(3,087,015)	(1,614,522)
<b>Net cash provided by (used in) investment activities</b>	<u>565,651</u>	<u>(1,710,951)</u>	<u>(1,576,857)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Receipts:</b>			
Proceeds from self supporting loans	2,845	21,134	19,951
Transfer from Trust	16,704	70,000	308,288
<b>Payments:</b>			
Repayment of debentures	(30,053)	(132,881)	(124,165)
<b>Net cash provided by (used in) financing activities</b>	<u>(10,505)</u>	<u>(41,747)</u>	<u>204,074</u>
<b>Net increase (decrease) in cash held</b>	6,929,318	(1,516,731)	930,106
Cash and cash equivalents at beginning of year	11,344,227	11,428,316	10,475,121
<b>Cash and cash equivalents at the end of the year</b>	<u>18,273,545</u>	<u>9,911,585</u>	<u>11,405,227</u>

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

**TOWN OF BASSENDEAN  
NOTES TO AND FORMING PART OF THE CASHFLOW**

**NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

For the purposes of the cash flow statement, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the balance sheet as follows:

	2018/19 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Cash and Cash Equivalents	18,273,545	9,911,585	11,405,227

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	12,916,196	(901,461)	(227,209)
Depreciation	-	3,316,368	3,284,278
(Profit)/Loss on Sale of Asset	-	(11,266)	55,817
(Increase)/Decrease in Receivables	(5,857,446)	(29,866)	112,403
(Increase)/Decrease in Inventories	(11,046)	-	(1,685)
Increase in Investment in Joint Venture	-	-	(428,338)
Increase/(Decrease) in Payables & Accruals	(70,440)	224,749	(2,228)
Increase/(Decrease) in Employee Provisions	(92)	20,405	171,076
Grants/Contributions for the Development of Assets	(603,000)	(2,382,964)	(661,225)
<b>Net Cash from Operating Activities</b>	<b>6,374,172</b>	<b>235,966</b>	<b>2,302,889</b>

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2018**

Note 2: Rating Information	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
GRV - Residential	7.2300	4,581	161,158,994	11,381,095	32,303	3,398	11,416,796	11,651,795	75,000	3,000	11,729,795
<b>Sub-Totals</b>		<b>4,581</b>	<b>161,158,994</b>	<b>11,381,095</b>	<b>32,303</b>	<b>3,398</b>	<b>11,416,796</b>	<b>11,651,795</b>	<b>75,000</b>	<b>3,000</b>	<b>11,729,795</b>
<b>Minimum Payment</b>											
Minimum Rate	1,095	1,318	18,297,341	1,443,210	-	-	1,443,210	1,443,210	-	-	1,443,210
<b>Sub-Totals</b>		<b>1,318</b>	<b>18,297,341</b>	<b>1,443,210</b>	<b>-</b>	<b>-</b>	<b>1,443,210</b>	<b>1,443,210</b>	<b>-</b>	<b>-</b>	<b>1,443,210</b>
<b>Amount from General Rates</b>		<b>5,899</b>	<b>179,456,335</b>	<b>12,824,305</b>	<b>32,303</b>	<b>3,398</b>	<b>12,860,006</b>	<b>13,095,005</b>	<b>75,000</b>	<b>3,000</b>	<b>13,173,005</b>
<b>Totals</b>							<b>12,860,006</b>	<b>13,095,005</b>			<b>13,173,005</b>

**Comments - Rating Information**

All land except exempt land in the Town of Bassendean is rated according to its Gross Rental Value (GRV). The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

The Rates for 2018/19 were issued on the 10th August 2018. The due date for the payment of rates is September 14th 2018, unless the option to pay by instalments is taken. Rates instalments are subject to an instalment fee of \$36 and 5.5% interest. Instalment dates for 2018/19 are:  
 1st: 14 September 2018  
 2nd: 16 November 2018  
 3rd: 18 January 2019  
 4th: 22 March 2019

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	<b>Last Years Actual Closing</b>	<b>Current</b>
	<b>30 June 2018</b>	<b>30 Sep 2018</b>
	\$	\$
<b>Current Assets</b>		
Cash Unrestricted	3,412,701	10,325,315
Cash Restricted - Conditions over Grants		
Cash Restricted	5,710,257	5,710,257
Restricted Cash - Trust	2,221,269	2,237,971
Rates Outstanding	782,386	7,696,354
Sundry Debtors	198,465	199,873
GST Receivable	122,315	57,056
Accrued Interest	613	-
Inventories	15,018	26,064
	12,463,025	26,252,888
<b>Less: Current Liabilities</b>		
Sundry Creditors	(1,244,201)	(2,249,766)
Accrued Interest on Debentures	(4,793)	-
Accrued Salaries and Wages	(130,907)	-
Rates in Advance	-	(52,361)
Hyde Retirement Village Bonds	(259,648)	(261,898)
Bonds and Other Deposits	(1,961,619)	(1,976,073)
Current Employee Provisions	(2,249,870)	(2,249,778)
	(5,851,038)	(6,789,876)
<b>Net Current Assets</b>	<b>6,611,987</b>	<b>19,463,012</b>
Less: Cash Reserves	(5,710,259)	(5,710,259)
Less: Accrued Interest	(613)	-
Plus : Liabilities funded by Cash Backed Reserves	1,020,253	1,020,253
<b>Net Current Funding Position</b>	<b>1,921,368</b>	<b>14,773,007</b>

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2018**

**Note 4 : Information on Borrowings**

**(a) Debenture Repayments**

Particulars	01 Jul 2018	Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>							
Loan 156 - Civic Centre Redevelopment	85,549	11,501	47,416	74,048	38,133	556	5,425
Loan 160A - Civic Centre Redevelopment	339,375	11,707	47,965	327,668	291,410	5,179	20,475
Loan 160B- Civic Centre Redevelopment	137,579	4,001	16,364	133,577	121,215	554	7,786
<b>Self Supporting Loans</b>							
Loan 157 - Ashfield Soccer Club	14,842	-	4,617	14,842	10,225	-	845
Loan 162 - TADWA	234,035	4,028	16,517	230,007	217,518	1,903	15,158
	811,379	31,237	132,881	780,142	678,500	8,192	49,688

**(b) New Debentures**

The Town does not propose to raise any debt through the issue of debenture this financial year

**(c) Unspent Debentures**

The Town has no unspent debentures.

**(d) Overdraft**

Council has an overdraft facility of \$100,000 with Commonwealth Bank of Australia. It is anticipated that this facility will not be required in the 2018/19 Financial Period.

**Town of Bassendean  
Monthly Investment Report  
For the Period Ended 30 September 2018**

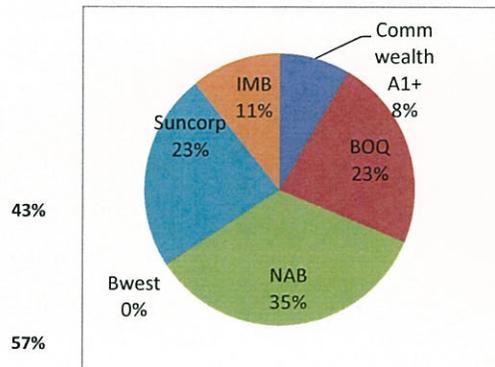
**Note 5 : CASH INVESTMENTS**

Deposit Ref	Deposit Date	Maturity Date	S & P Rating	Institution	Term (Days)	Rate of Interest	Amount Invested (Days)				Expected Interest	
							Up to 30	30-60	60-90	90-120+		
<b>Municipal</b>												
2121569	31/08/2018	30/09/2018	A2	Bank of Queensland	30	1.50%		2,802,915	-	-	2,802,915	3,456
274163341	7/09/2018	18/12/2018	A1+	NAB	102	2.64%				2,500,000	2,500,000	18,444
49131	13/09/2018	12/11/2018	A2	IMB	60	2.20%			2,000,000	-	2,000,000	7,233
10567731	25/09/2018	26/11/2018	A1+	NAB	62	2.35%			3,000,000	-	3,000,000	11,975
							-	2,802,915	5,000,000	2,500,000	10,302,915	41,108
<b>Reserve</b>												
149688	29/06/2018	29/10/2018	A2	Bank of Queensland	122	2.70%			-	1,033,322	1,033,322	9,325
4193112	29/06/2018	26/11/2018	A1	Suncorp	150	2.85%				2,873,913	2,873,913	33,660
164115	29/06/2018	19/10/2018	A1+	Commonwealth Bank	112	2.58%				1,561,647	1,561,647	12,363
							-	-	-	5,468,882	5,468,882	55,349
<b>Trust</b>												
089-062126-4	26/06/2018	27/12/2018	A1+	Bankwest	184	2.60%				9,878	9,878	129
10544941	29/06/2018	26/11/2018	A1+	NAB	150	2.76%				892,683	892,683	10,125
149689	29/06/2018	29/10/2018	A2	Bank of Queensland	122	2.70%				400,583	400,583	3,615
4192357	29/06/2018	27/10/2018	A1	Suncorp	120	2.82%				1,500,000	1,500,000	13,907
							-	-	-	2,803,144	2,803,144	27,777
<b>Total</b>							-	2,802,915	5,000,000	10,772,027	18,574,942	124,233

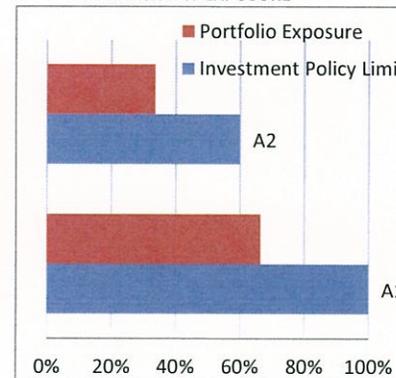
**ENVIRONMENTAL COMMITMENT**

Depositing Institution	Value Invested
<b>Fossil Fuel Lending ADI</b>	
Commonwealth	\$1,561,647
NAB	\$6,392,683
Bankwest	\$9,878
	<b>\$7,964,208</b>
<b>Non Fossil Fuel Lending ADI</b>	
B of Queensland	\$4,236,820
IMB	\$2,000,000
Suncorp	\$4,373,913
	<b>\$10,610,733</b>
<b>Total Funds</b>	<b>\$18,574,942</b>

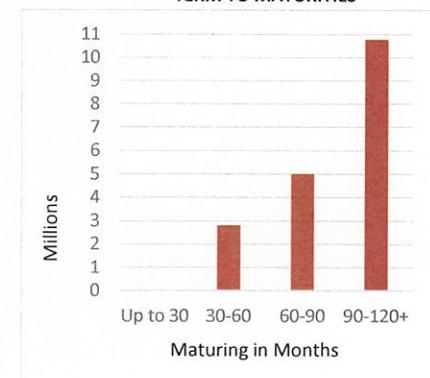
**INDIVIDUAL INSTITUTION EXPOSURE**



**TOTAL CREDIT EXPOSURE**



**TERM TO MATURITIES**

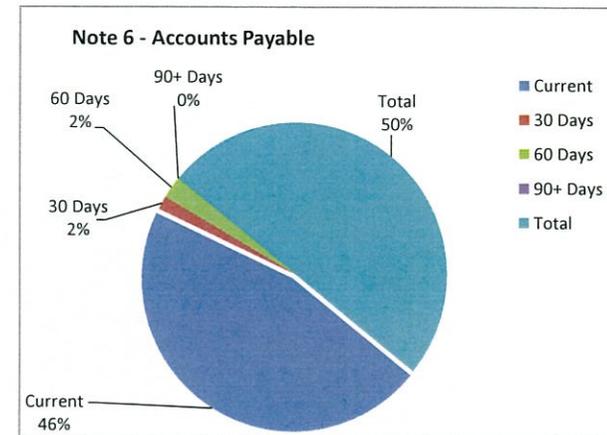
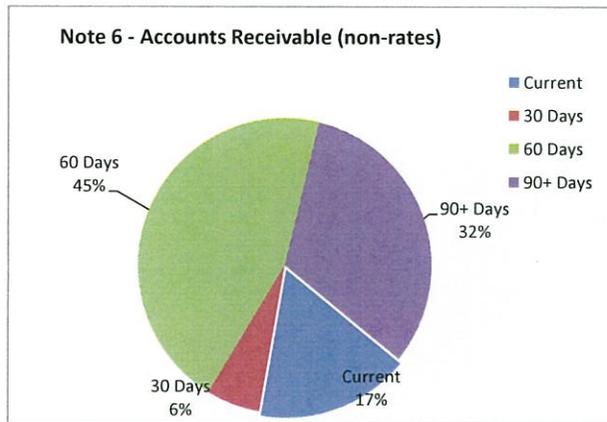


**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2018**

**Note 6: Receivables and Payables**

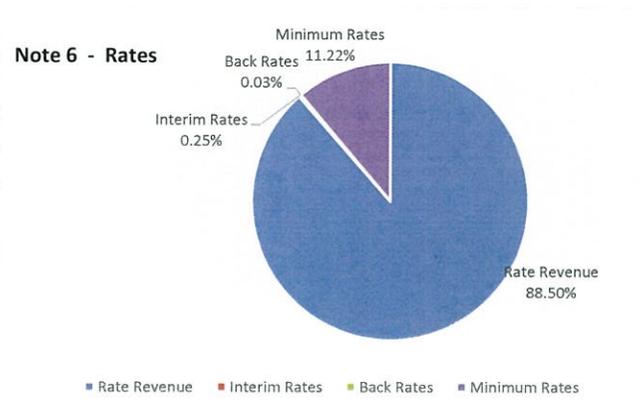
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	17,008	5,939	45,288	32,272	100,506

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables - General	83,508	2,645	4,191	0	90,344



**Comments/Notes - Receivables General**

The above amounts included GST where applicable.



**Town of Bassendean**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2018**

**Note 7: Cash Backed Reserve**

<b>Name</b>	<b>Opening Balance</b>	<b>Budget Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers In (+)</b>	<b>Actual Transfers Out (-)</b>	<b>Actual Interest Earned</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$
Plant And Equipment Reserve	384,098	7,682	(65,000)	-	-	-	384,098
Community Facilities Reserve	51,965	1,039	-	-	-	-	51,965
Land And Buildings Infrastructure Reserve	1,829,829	886,597	(320,000)	-	-	-	1,829,829
Waste Management Reserve	738,910	213,942	(467,500)	-	-	-	738,910
Wind In The Willows Child Care Reserve	89,841	41,599	(45,000)	-	-	-	89,841
Aged Persons Reserve	484,371	9,687	(9,000)	-	-	-	484,371
Youth Development Reserve	28,327	567	-	-	-	-	28,327
Underground Power Reserve	81,757	1,635	(33,000)	-	-	-	81,757
Employee Entitlements Reserve	1,020,253	20,405	-	-	-	-	1,020,253
Roads Infrastructure Reserve	417,421	8,348	(400,000)	-	-	-	417,421
Hacc Asset Replacement Reserve	129,113	6,702	(25,000)	-	-	-	129,113
Unspent Grants Reserve	454,371	50,000	(50,000)	-	-	-	454,371
	<b>5,710,258</b>	<b>1,248,203</b>	<b>(1,414,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,710,258</b>



Town of Bassendean  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2018

**Note 8: Capital Acquisitions**

Assets	Account	Budget		YTD Actual			Purchase Order Value	YTD Variance	Funding Source	Funding Amount
		Annual Budget	Revised Budget	YTD Budget	New/ Upgrade	Renewal				
		\$	\$	\$	\$	\$	\$	\$		
<b>Furniture and Equipment</b>										
IT INFRASTRUCTURE UPGRADE	AE1801	50,000	50,000	50,000	-	-	-	(50,000)		
CCTV UPGRADE LIBRARY CARPARK	AE1804	15,000	15,000	-	-	-	-	-		
ELECTRIC CHARGE STATION - OLD PERTH RD	AE1805	6,000	6,000	6,000	-	-	2,374	(6,000)		
PURCHASE OF NEW BINS- THREE BIN SYSTEM	AE1806	700,000	700,000	-	-	-	-	-	Reserves (Waste)	467,500
									Dept of Waste Grant	232,500
CCTV SUCCESS HILL	AE1807	30,000	30,000	-	-	-	-	-		
<b>Furniture and Equipment Total</b>		<b>801,000</b>	<b>801,000</b>	<b>56,000</b>	-	-	<b>2,374</b>	<b>(56,000)</b>		
<b>Plant and Equipment</b>										
REPLACE HACC VEHICLE P853	AF1801	35,000	35,000	35,000	-	-	-	(35,000)	Reserves (HACC)	25,000
POLMAC TAN AXLE TRAILER- PW7040	AF1802	11,700	11,700	-	-	-	9,182	-		
TRAILER- P7196- MOWER TRAILER	AF1803	16,000	16,000	-	-	-	6,909	-		
WATER TRUCK 5 TONNE - PP7117	AF1804	85,000	85,000	-	-	-	-	-	Reserves (Plant)	65,000
<b>Plant and Equipment Total</b>		<b>147,700</b>	<b>147,700</b>	<b>35,000</b>	-	-	<b>16,091</b>	<b>(35,000)</b>		
<b>Infrastructure - Roads</b>										
SAFE ACTIVE ROJECT- BICYCLE BOULEVARD -WHITFIELD STREET	AR1801	850,000	850,000	-	-	-	-	-	Dept of Transport Grant	850,000
SAFE ACTIVE ROJECT- BICYCLE BOULEVARD -BROADWAY ( TRAIN STATION AC	AR1802	550,000	550,000	-	-	-	-	-	Dept of Transport Grant	450,000
RESURFACE SUCCESS ROAD - SEVENTH AVE TO LORD STREET	AR1803	35,000	35,000	-	-	-	-	31,093		
RESURFACE JAMES STREET, FROM OPR AND BRIDSON STREET	AR1804	275,000	275,000	-	-	1,506	176,861	1,506		
RESURFACE - KATHLEEN STREET- GUILDFORD RD TO PALMERSTON	AR1805	45,261	45,261	45,261	-	70	29,313	(45,191)	R2R Grant	45,261
RESURFACE - BRADSHAW STREET- WEST OF LORD STREET	AR1806	7,000	7,000	7,000	-	70	3,989	(6,930)		
RESURFACE -MARY CRESENT WEST OF LORD STREET	AR1807	10,000	10,000	10,000	-	70	9,214	(9,930)		
RESURFACE -GREY STREET END OF NORTHLINK TO TOWN BOUNDARY	AR1808	42,904	42,904	-	-	70	30,229	70	MRWA Grant	28,603
UPGRADE LIGHTING- PEDESTRIAN ROUTES TO PUBLIC TRANSPORT- SUCCESS	AR1809	63,000	63,000	-	-	-	-	-		
<b>Roads Total</b>		<b>1,878,165</b>	<b>1,878,165</b>	<b>62,261</b>	-	-	<b>1,786</b>	<b>280,699</b>	<b>(60,475)</b>	
<b>Infrastructure - Footpaths</b>										
FOOTPATH- TROY STREET BETWEEN SCADDEN AND BROADWAY	AT1801	15,000	15,000	-	-	-	-	-		
FOOTPATH- COLSTOUN/ GUILDFORD ROAD REPLACE KERBING & PATH	AT1802	10,500	10,500	-	-	-	-	-		
<b>Infrastructure - Footpaths Total</b>		<b>25,500</b>	<b>25,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Town of Bassendean  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2018

**Note 8: Capital Acquisitions**

Assets	Account	Budget		YTD Actual				Purchase Order Value	YTD Variance	Funding Source	Funding Amount
		Annual Budget	Revised Budget	YTD Budget	New/ Upgrade	Renewal	Total YTD				
		\$	\$	\$	\$	\$	\$	\$			
<b>Infrastructure - Drainage</b>											
DRAINAGE WORKS- LORD STREET- RELINE AND CUT ROOTS	AD1801	106,000	106,000	6,000	-	-	6,480	-	480		
DRAINAGE- NORTH ROAD REPLACE MANHOLE AND CLEAN	AD1803	51,250	51,250	-	-	-	-	943	-		
DRAINAGE- BRIDSON & WITFIELD STREET- INSTALL BASIN AND INLET PIPES P	AD1805	70,500	70,500	-	-	-	-	2,450	-		
DRAINAGE- SURREY STREET RELINE CHRISTIE PARK	AD1806	210,500	210,500	-	-	-	-	-	-		
DRAINAGE- ANZAC TCE STORMWATER PIPES AND 2 MANHOLES	AD1807	76,500	76,500	-	-	-	-	2,160	-		
DRAINAGE- PALMERSTON RESERVE- NEW SIBSOIL DRAINAGE	AD1808	33,000	33,000	-	-	-	-	400	-		
<b>Infrastructure - Drainage Total</b>		<b>547,750</b>	<b>547,750</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>6,480</b>	<b>5,953</b>	<b>480</b>	<b>Reserves (Drainage)</b>	<b>400,000</b>
<b>Infrastructure - Park Plant &amp; Equipment</b>											
MARY CRES NATURE BASED PLAYGROUND	AP1801	250,000	250,000	-	-	-	-	294,425	-	POS CIL Funds from Trust	250,000
UPGRADE TO SHELTERS & SIGNAGE - SUCCESS HILL	AP1802	7,000	7,000	-	-	-	-	-	-		
PLAY EQUIPMENT - PADBURY PARK	AP1803	10,000	10,000	-	-	-	-	-	-		
SEATING REPLACEMENT- ASHFIELD RESERVE GRANDSTAND	AP1804	-	-	-	-	-	-	-	-		
PLAY EQUIPMENT - WIND IN THE WILLOWS- ASHFIELD	AP1805	25,000	25,000	-	-	-	-	-	-	Reserves -(WIW)	25,000
PLAY EQUIPMENT - WIND IN THE WILLOWS- BASSENDEAN	AP1806	10,000	10,000	-	-	-	-	-	-	Reserves -(WIW)	10,000
TENNIS COURTS RESURFACE- BIC	AP1807	15,000	15,000	-	-	-	-	-	-		
UPGRADE TO GARDENS- 48 OLD PERTH ROAD	AP1808	15,000	15,000	15,000	2,229	-	2,229	2,994	(12,771)		
SPILLWAY CONSTRUCTION- SUCCESS HILL	AP1809	180,000	180,000	-	1,740	-	1,740	29,949	1,740		
POST & RAIL REPLACEMENT- JUBILEE RESERVE	AP1810	20,000	20,000	20,000	-	-	-	-	(20,000)		
BROADWAY ABORETUM- STAGE 2 IMPLEMENTATION	AP1811	44,100	44,100	20,000	-	-	-	-	(20,000)	POS CIL Funds from Trust	44,100
PLAN FOR LIVING STREAMS	AP1812	20,000	20,000	-	-	-	-	-	-		
ASHFIELD TREES(U/PWER RES)	AP1813	-	-	-	-	-	-	-	-		
KELLY PARK LIGHTING	AP1814	32,500	32,500	-	-	-	-	29,100	-	POS CIL Funds from Trust	32,500
MARY CRESCENT DOG FOUNTAIN	AP1815	7,000	7,000	-	-	-	-	-	-		
<b>Infrastructure - Park Plant &amp; Equipment Total</b>		<b>635,600</b>	<b>635,600</b>	<b>55,000</b>	<b>3,969</b>	<b>-</b>	<b>3,969</b>	<b>356,468</b>	<b>(51,031)</b>		<b>3,564,464</b>
<b>Capital Expenditure Total</b>		<b>4,991,215</b>	<b>4,990,715</b>	<b>344,261</b>	<b>3,969</b>	<b>6,930</b>	<b>37,349</b>	<b>696,501</b>	<b>(306,912)</b>		

TOWN OF BASSENDEAN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2018

**Note 9: Budget Amendments**

GL Account Code	Description	Current Budget	Amended Budget	Budget Movement	Reason
		\$	\$	\$	
181507	EXPENSE - PUBLIC EVENTS - CHILDRENS WEEK GEN	1,700	\$ 700.00	1,000	Reallocation of Budget between accounts
181512	EXPENSE - PUBLIC EVENTS - SUMMER OUTDOOR MOVIES GEN	\$ 22,000	\$ 23,000	(1,000)	Reallocation of Budget between accounts
541503	EXPENSE - EMERGENCY SERVICE PROGRAM GEN	\$ 36,000	\$ 28,000	8,000	Reallocation of Budget between accounts
181496	EXPENSE - PUBLIC EVENTS - OTHER EVENTS GEN	\$ -	\$ 8,000	(8,000)	Reallocation of Budget between accounts
				<u>-</u>	

TOWN OF BASSENDEAN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2018

Note 10: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>By Program</b>								
	<b>Education and welfare</b>	-	-	-	-	20,000	10,000	-	(10,000)
P853	Holden Omega (HACC)	-	-	-	-	20,000	10,000	-	(10,000)
	<b>Community amenities</b>	-	-	-	-	805,000	850,000	70,000	(25,000)
ALO0034	Lot 7557 Lord Street	-	-	-	-	400,000	375,000	-	(25,000)
ALO0035	48 Chapman Street	-	-	-	-	405,000	475,000	70,000	
	<b>Other property and services</b>	-	-	-	-	61,034	37,300	852	(24,586)
W7070	Polmac Tandem Axle Bobcat Trailer	-	-	-	-	1,300	1,300		
P7196	Papas Mower trailer 2 tonne	-	-	-	-	148	1,000	852	
PP7117	Isuzu Tip Truck	-	-	-	-	19,501	15,000	-	(4,501)
PW7048	Polmac Sweeper and Plant Trailer	-	-	-	-	40,085	20,000	-	(20,085)
		-	-	-	-	886,034	897,300	70,852	(59,586)
	<b>By Class</b>								
	<b>Property, Plant and Equipment</b>	-	-	-	-	81,034	47,300	852	(34,586)
P853	Holden Omega (HACC)	-	-	-	-	20,000	10,000	-	(10,000)
W7070	Polmac Tandem Axle Bobcat Trailer	-	-	-	-	1,300	1,300	-	-
P7196	Papas Mower trailer 2 tonne	-	-	-	-	148	1,000	852	-
PP7117	Isuzu Tip Truck	-	-	-	-	19,501	15,000	-	(4,501)
PW7048	Polmac Sweeper and Plant Trailer	-	-	-	-	40,085	20,000	-	(20,085)
	<b>Land</b>	-	-	-	-	805,000	850,000	70,000	(25,000)
ALO0034	Lot 7557 Lord Street	-	-	-	-	400,000	375,000	-	(25,000)
ALO0035	48 Chapman Street	-	-	-	-	405,000	475,000	70,000	-
		-	-	-	-	886,034	897,300	70,852	(59,586)

There have been no disposals to date

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2018**

**Note 11: Trust Fund**

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

Description	Opening Balance 1/07/2018	Amount Received	Amount Paid	Closing Balance 30/09/2018
	\$	\$	\$	\$
Public Open Space	953,683	-	-	953,683
BCITF	-	13,144	(5,422)	7,721
BRB	4,953	15,197	(11,807)	8,344
<b>Total Uncontrolled Trust Funds</b>	<b>958,636</b>	<b>28,341</b>	<b>(17,229)</b>	<b>969,748</b>

Funds held at balance date over which the Town has control are as follows:

Description	Opening Balance 1/07/2018	Amount Received	Amount Paid	Closing Balance 30/09/2018
Hyde Retirement Village Retention Bonds	259,648	2,250	-	261,898
<u>Other Bonds and Deposits</u>				
Sundry	340,242	86,523	(87,736)	339,029
Securities	802,337	61,724	(44,202)	819,859
Hall Hire Bonds	26,641	17,250	(12,950)	30,941
Crossover Deposits	108,675	-	-	108,675
Landscaping Bonds	659,300	13,644	(21,844)	651,100
Stormwater Deposits	23,356	2,995	(950)	25,401
Lyneham Hostel Residents Trust	1,050	-	-	1,050
Iveson Hostel Residents Trust	18	-	-	18
<b>Total Other Bonds and Deposits</b>	<b>1,961,619</b>	<b>182,136</b>	<b>(167,682)</b>	<b>1,976,073</b>
<b>Total Controlled Trust Funds</b>	<b>2,221,267</b>	<b>184,386</b>	<b>(167,682)</b>	<b>2,237,971</b>

**TOWN OF BASSENDEAN**  
**EXTRACT LIST OF PROJECTS & CONSULTANCIES**  
**For Year Ended 30 June 2019**

**Note 12: Projects & Consultancies List**

	2018/19 Budget	2018/19 Actual	FUNDING SOURCE
<b>RECREATION &amp; CULTURE</b>			
SPORT & REC - CLUB CONNECT	\$7,500	\$389	COUNCIL
SPORT & REC - KIDS SPORT	\$0	\$2,955	GRANT
CONSULTANT- PLAY SPACE IMPLEMENTATION	\$10,000	\$0	COUNCIL
MASTER PLAN - BIC RESERVE	\$20,000	\$0	COUNCIL
MASTER PLAN - JUBILEE RESERVE	\$20,000	\$0	COUNCIL
LIGHTING AUDITS - BASSENDEAN, JUBILEE, ASHFIELD	\$20,000	\$0	COUNCIL
CONSULTANT TO DESIGN NEW PLAYGROUND'S	\$35,000	\$425	COUNCIL
BUSINESS CASE - SDFC FOOTBALL FACILITIES	\$45,000	\$82	GRANT
DISABILITY ACCESS AND INCLUSION PLAN	\$20,000	\$0	COUNCIL
PENSIONER GUARD COTTAGE - ARCHITECT	\$52,000	\$1,931	COUNCIL
CULTURE - CULTURAL COMMUNITY PROJECTS	\$50,000	\$4,560	COUNCIL
PUBLIC EVENTS - FRINGE FESTIVAL	\$32,500	\$0	COUNCIL
PUBLIC EVENTS - WAMMI FESTIVAL	\$32,500	\$0	COUNCIL
PUBLIC EVENTS - NAIDOC DAY	\$81,000	\$79,012	\$20,000 GRANT'S
PUBLIC EVENTS - AUSTRALIA DAY	\$159,000	\$3,709	\$20,000 INCOME
PUBLIC EVENTS - COMMUNITY EVENTS SPONSORSHIP	\$30,000	\$1,000	COUNCIL
PUBLIC EVENTS - CHILDREN WEEK	\$1,700	\$0	COUNCIL
PUBLIC EVENTS - VISUAL ART AWARD	\$40,000	\$18,638	\$5,000 FEES
PUBLIC EVENTS - SENIORS WEEK	\$7,000	\$2,200	COUNCIL
PUBLIC EVENTS - AVON DECENT	\$5,300	\$5,792	\$4,500 GRANT
PUBLIC EVENTS - ANZAC DAY + OTHER MEMORIAL DAYS	\$17,200	\$800	COUNCIL
PUBLIC EVENTS - SUMMER OUTDOOR MOVIES	\$22,000	\$0	COUNCIL
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>\$707,700</b>	<b>\$121,493</b>	
<b>LIBRARY</b>			
TOWN OF BASSENDEAN HISTORY BOOK PRODUCTION	\$26,000	\$4,496	COUNCIL
<b>TOTAL LIBRARY</b>	<b>\$26,000</b>	<b>\$4,496</b>	
<b>ASSET SERVICES</b>			
ASSET MANAGEMENT	\$82,000	\$13,219	COUNCIL
GRAFFITI REMOVAL PROGRAM	\$20,000	\$7,240	COUNCIL
BIKE BOULEVARD DESIGN	\$120,000	\$29,655	DOT GRANT
URBAN FOREST MANAGEMENT PLAN & REVISED STREET TREE MASTER PLAN	\$60,000	\$0	COUNCIL
STREET/ROAD LIGHT REVIEW/ NEW LED LIGHTS	\$30,000	\$0	COUNCIL
CONTRACT ENGINEER - PROJECTS DESIGN	\$40,000	\$0	COUNCIL
STEAM WEEDING OF ROADS	\$85,000	\$0	COUNCIL
COMMUNITY SURVEY -ROADS & PARKS	\$0	\$0	COUNCIL
<b>TOTAL TRANSPORT</b>	<b>\$437,000</b>	<b>\$50,114</b>	
<b>DEVELOPMENT SERVICES</b>			
SWAN RIVER TRUST PRECINCT PLAN REVIEW	\$5,000	\$14,000	COUNCIL
STREETScape PROTECTION AREA(EILEEN TO WILSON)	\$30,000	\$0	COUNCIL
TPS # 4A FINALISATION	\$0	\$0	COUNCIL
MUNICIPAL HERITAGE INVENTORY	\$10,000	\$0	COUNCIL
TREE ASSESSMENT	\$5,000	\$0	COUNCIL
STRATEGIC PLANNING FRAMEWORK STAGE 1 & 2 INC COMMUNITY CONSULTATION	\$161,000	\$24,443	COUNCIL
STRATEGIC PLANNING FRAMEWORK STAGE 1 & 3	\$0	\$0	COUNCIL
CONTRACT RELIEF - BUILDING SURVEYOR	\$17,500	\$0	COUNCIL
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>\$228,500</b>	<b>\$38,443</b>	

**TOWN OF BASSENDEAN**  
**EXTRACT LIST OF PROJECTS & CONSULTANCIES**  
**For Year Ended 30 June 2019**

**Note 12: Projects & Consultancies List**

	2018/19 Budget	2018/19 Actual	FUNDING SOURCE
<b>ECONOMIC DEVELOPMENT</b>			
ECONOMIC DEVELOPMENT- DEVELOPMENT PLAN	\$32,500	\$277	COUNCIL
OLD PERTH RD INITIATIVES	\$64,745	\$8,738	COUNCIL
BUSINESS PLAN - PUBLICITY & PROMOTION	\$30,000	\$1,984	COUNCIL
EMRC PROJECTS - ECONOMIC DEVELOPMENT	\$6,295	\$0	COUNCIL
EMRC PROJECTS - REGIONAL EVENTS	\$6,294	\$14,239	COUNCIL
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$139,834</b>	<b>\$25,237</b>	
<b>GOVERNANCE</b>			
MARKETING & COMMUNICATIONS STRATEGY	\$81,000	\$0	
EMPLOYEE ASSISTANCE PROGRAM	\$30,000	\$20,340	COUNCIL
RECONCILIATION ACTION PLAN CONSULTATION	\$50,000	\$1,450	COUNCIL
ASHFIELD ACTION PLAN - ASHFIELD CAN	\$0	\$0	COUNCIL
GOVERNANCE - CORPORATE PLANNING	\$37,000	\$12,155	COUNCIL
RATING INCENTIVE SCHEME	\$0	\$0	COUNCIL
COUNCIL ELECTIONS	\$0	\$0	COUNCIL
OCCUPATIONAL HEALTH & SAFETY PROGRAMS	\$9,000	\$1,750	COUNCIL
SERVICE REVIEW - SENIORS & DISABILITY SERV + HRV	\$25,000	\$0	
REVIEW COMMUNITY CONSULTATION POLICY & CBP	\$0	\$14,178	COUNCIL
<b>TOTAL GOVERNANCE</b>	<b>\$232,000</b>	<b>\$49,872</b>	
<b>HEALTH</b>			
MOSQUITO CONTROL PROGRAM	\$36,000	\$0	COUNCIL
PEST - RAT ERADICATION PROGRAM	\$2,400	\$338	COUNCIL
<b>TOTAL HEALTH</b>	<b>\$38,400</b>	<b>\$338</b>	
<b>RANGERS</b>			
CONSTABLE CARE PROGRAM	\$5,500	\$5,500	COUNCIL
EMRC - FLOOD MARKINGS	\$15,000	\$15,649	COUNCIL
EMERGENCY SERVICES CONTRACTS	\$36,000	\$4,950	COUNCIL
<b>TOTAL RANGERS</b>	<b>\$56,500</b>	<b>\$26,099</b>	
<b>ENVIRONMENT</b>			
LOT 271 HAMILTON STREET - PREPARE SITE TO ACCOMMODATE DEVELOPMENT	\$50,800	\$0	COUNCIL
BINDARING HYDROLOGY STUDY	\$10,000	\$0	COUNCIL
SUSTAINABILITY - COMMUNITY EDUCATION PROGRAMME	\$10,000	\$3,233	COUNCIL
EMRC - REGIONAL INTEGRATED TRANSPORT PROJECTS	\$6,000	\$6,077	COUNCIL
EMRC -ENVIRONMENTAL & SUSTAINABILITY PROGRAM - ENERGY, WATER & CLIMATE CHANGE	\$41,000	\$41,005	COUNCIL
SUSTAINABILITY - COMMUNITY GRANTS & PROJECTS	\$10,000	\$0	COUNCIL
SUSTAINABILITY - CLEVER CLIMATE PROGRAM	\$5,000	\$0	COUNCIL
WASTE EDUCATIONAL PROG (Schools, Better Bin Etc)	\$25,420	\$0	COUNCIL
WASTE MANAGEMENT SURVEY FOR FUTURE NEEDS	\$0	\$0	COUNCIL
WASTE MANAGEMENT STICKERS	\$38,800	\$0	\$28k GRANT
<b>TOTAL ENVIRONMENT</b>	<b>\$197,020</b>	<b>\$50,315</b>	
<b>TOTAL PROJECTS INCLUDED IN OPERATING EXPENDITURE</b>	<b>\$2,062,954</b>	<b>\$366,406</b>	



**FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**31 October 2018**

# TOWN OF BASSENDEAN

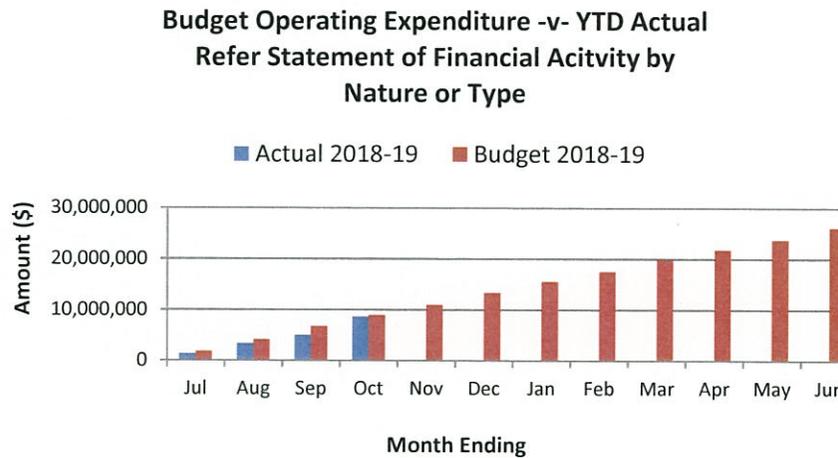
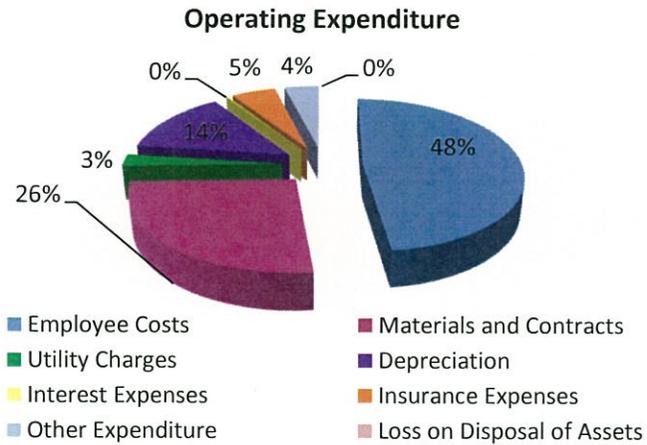
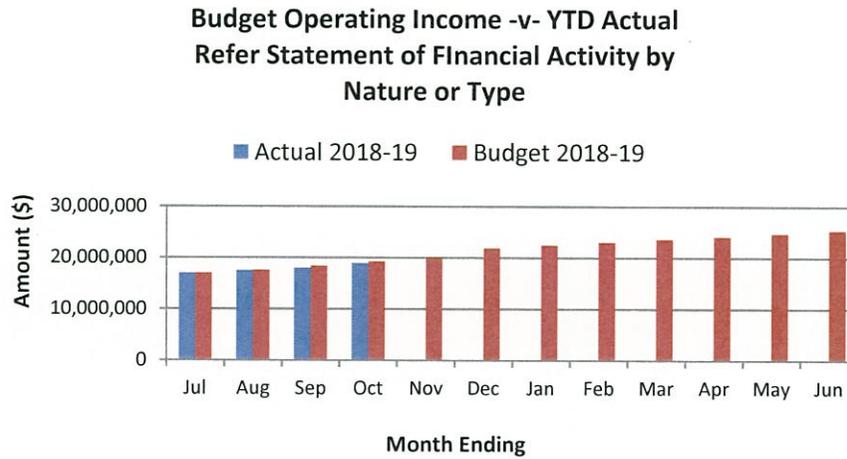
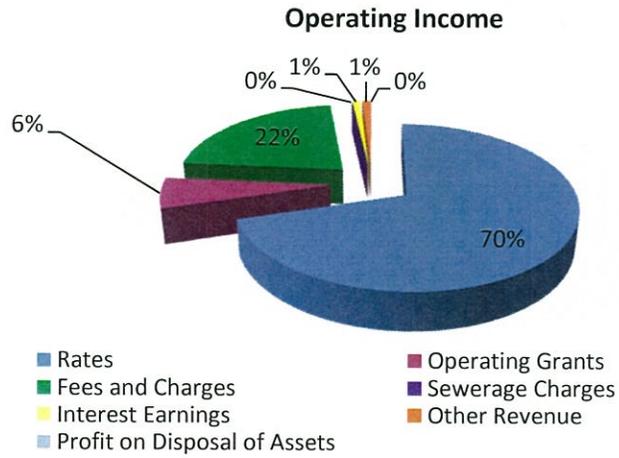
## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 2018

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

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**Town of Bassendean  
Information Summary  
For the Period Ended 31 October 2018**



**TOWN OF BASSENDEAN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 October 2018**

	Note	Original Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,646,933	1,646,933	1,921,369	274,436	16.66%	😊
<b>Revenue from operating activities</b>							
Governance		17,200	3,736	2,738	(998)	(26.73%)	
General Purpose Funding - Rates	2	13,173,005	13,116,755	12,860,449	(256,306)	(1.95%)	
General Purpose Funding - Other		911,223	257,236	351,332	94,096	36.58%	😊
Law, Order and Public Safety		112,700	73,400	35,401	(37,999)	(51.77%)	😞
Health		2,760,665	2,715,132	2,723,408	8,276	0.30%	
Education and Welfare		5,051,412	1,652,863	2,070,865	418,002	25.29%	😊
Community Amenities		218,000	50,000	45,719	(4,281)	(8.56%)	
Recreation and Culture		236,560	104,440	137,545	33,105	31.70%	😊
Transport		154,000	151,250	1,795	(149,455)	(98.81%)	😞
Economic Services		100,350	32,950	32,031	(919)	(2.79%)	
Other Property and Services		83,172	28,293	42,260	13,967	49.37%	😊
		<b>22,818,287</b>	<b>18,186,055</b>	<b>18,303,544</b>		0.65%	
<b>Expenditure from operating activities</b>							
Governance		(1,181,968)	(467,535)	(336,970)	130,565	27.93%	😊
General Purpose Funding		(777,422)	(262,154)	(307,805)	(45,651)	(17.41%)	😞
Law, Order and Public Safety		(676,252)	(218,894)	(259,652)	(40,758)	(18.62%)	😞
Health		(3,189,115)	(1,096,440)	(870,041)	226,399	20.65%	😊
Education and Welfare		(5,560,607)	(1,884,301)	(2,012,176)	(127,875)	(6.79%)	😞
Community Amenities		(1,325,057)	(408,125)	(433,584)	(25,459)	(6.24%)	😞
Recreation and Culture		(6,593,488)	(2,214,878)	(2,211,214)	3,664	0.17%	
Transport		(6,050,683)	(2,088,457)	(1,887,700)	200,757	9.61%	😊
Economic Services		(545,985)	(154,583)	(180,015)	(25,431)	(16.45%)	😞
Other Property and Services		(202,135)	(124,590)	(186,968)	(62,378)	(50.07%)	😞
		<b>(26,102,712)</b>	<b>(8,919,958)</b>	<b>(8,686,125)</b>		2.62%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,316,368	1,105,384	1,181,458	76,074	6.88%	😞
Adjust (Profit)/Loss on Asset Disposal		(11,266)	33,734	-	(33,734)	(100.00%)	😞
Movement in Leave Reserve		10,405	9,368	9,368	-	0.00%	
<b>Amount attributable to operating activities</b>		<b>31,082</b>	<b>10,414,583</b>	<b>10,808,245</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions							
		2,382,964	1,000,964	603,000	(397,964)	(39.76%)	😞
Proceeds from Disposal of Assets							
Land and Buildings	10	897,300	-	-	-		
Infrastructure Assets - Roads	8	(955,500)	(224,000)	(31,341)	192,659	(86.01%)	
Infrastructure Assets - Footpaths	8	(1,878,165)	(478,165)	(22,467)	455,698	(95.30%)	
Infrastructure Assets - Other	8	(25,500)	(25,500)	(1,571)	23,929	(93.84%)	
Infrastructure Assets - Drainage	8	(635,600)	(336,600)	(39,946)	296,654	(88.13%)	
Plant and Equipment	8	(547,750)	(6,000)	(12,960)	(6,960)	116.00%	
Furniture and Equipment	8	(147,700)	(62,700)	-	62,700	(100.00%)	
		(801,000)	(101,000)	(3,990)	97,010	(96.05%)	
<b>Amount attributable to investing activities</b>		<b>(1,710,951)</b>	<b>(233,001)</b>	<b>490,725</b>			
<b>Financing Activities</b>							
Self-Supporting Loan Principal		21,134	5,153	5,153	-	-	
Transfer from Reserves	5	1,414,500	-	-	-	-	
Repayment of Debentures	4	(132,881)	(48,156)	(48,156)	-	-	
Transfer to Reserves	5	(1,248,203)	(22,835)	(22,835)	-	-	
<b>Amount attributable to financing activities</b>		<b>54,550</b>	<b>(65,839)</b>	<b>(65,839)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>21,614</b>	<b>11,762,676</b>	<b>13,154,500</b>			

😊 More Revenue OR Less Expenditure  
 😞 Less Revenue OR More Expenditure

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

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

**TOWN OF BASSENDEAN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 October 2018**

	Note	Original Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	1,646,933	1,646,933	1,921,369	274,436	16.66%	😊
<b>Revenue from operating activities</b>							
Rates	2	13,173,005	13,116,755	12,860,449	(256,306)	(1.95%)	
Operating Grants, Subsidies and Contributions		2,776,326	989,782	1,110,866	121,084	12.23%	😊
Fees and Charges		5,968,203	3,809,828	3,992,189	182,361	4.79%	
Interest Earnings		459,345	134,749	157,410	22,661	16.82%	😊
Other Revenue		370,556	134,089	182,630	48,541	36.20%	😊
Profit on Disposal of Assets	10	70,852	852	-			
		<b>22,818,287</b>	<b>18,186,055</b>	<b>18,303,544</b>		0.65%	
<b>Expenditure from operating activities</b>							
Employee Costs		(11,882,476)	(3,911,061)	(4,178,397)	(267,336)	(6.84%)	😞
Materials and Contracts		(8,337,538)	(2,831,959)	(2,284,818)	547,141	19.32%	😊
Utility Charges		(736,314)	(217,825)	(218,768)	(943)	(0.43%)	
Depreciation on Non-Current Assets		(3,316,368)	(1,105,384)	(1,181,458)	(76,074)	(6.88%)	😞
Interest Expenses		(49,688)	(16,687)	(11,893)	4,794	28.73%	
Insurance Expenses		(439,889)	(419,089)	(454,934)	(35,845)	(8.55%)	😞
Other Expenditure		(1,280,852)	(383,368)	(355,857)	27,510	7.18%	😊
Loss on Disposal of Assets	10	(59,586)	(34,586)	-	34,586	100.00%	
		<b>(26,102,712)</b>	<b>(8,919,958)</b>	<b>(8,686,125)</b>		2.62%	
<b>Operating activities excluded from budget</b>							
Add back Depreciation		3,316,368	1,105,384	1,181,458	76,074	6.88%	😞
Adjust (Profit)/Loss on Asset Disposal		(11,266)	33,734	-	(33,734)	(100.00%)	😞
Movement in Leave Reserve		10,405	9,368	9,368	-	0.00%	
<b>Amount attributable to operating activities</b>		<b>31,082</b>	<b>10,414,583</b>	<b>10,808,245</b>			
<b>Investing activities</b>							
Grants, Subsidies and Contributions		2,382,964	1,000,964	603,000	(397,964)	(39.76%)	😞
Proceeds from Disposal of Assets	10	897,300	-	-	-		
Land and Buildings	8	(955,500)	(224,000)	(31,341)	192,659	(86.01%)	
Infrastructure Assets - Roads	8	(1,878,165)	(478,165)	(22,467)	455,698	(95.30%)	
Infrastructure Assets - Footpaths	8	(25,500)	(25,500)	(1,571)	23,929	(93.84%)	
Infrastructure Assets - Other	8	(635,600)	(336,600)	(39,946)	296,654	(88.13%)	
Infrastructure Assets - Drainage	8	(547,750)	(6,000)	(12,960)	(6,960)	116.00%	
Plant and Equipment	8	(147,700)	(62,700)	-	62,700	(100.00%)	
Furniture and Equipment	8	(801,000)	(101,000)	(3,990)	97,010	(96.05%)	
<b>Amount attributable to investing activities</b>		<b>(1,710,951)</b>	<b>(233,001)</b>	<b>490,725</b>			
<b>Financing Activities</b>							
Self-Supporting Loan Principal		21,134	5,153	5,153	-	0.00%	
Transfer from Reserves	7	1,414,500	-	-	-		
Advances to Community Groups							
Repayment of Debentures	4	(132,881)	(48,156)	(48,156)	-	0.00%	
Transfer to Reserves	7	(1,248,203)	(22,835)	(22,835)	-	0.00%	
<b>Amount attributable to financing activities</b>		<b>54,550</b>	<b>(65,839)</b>	<b>(65,839)</b>			
<b>Closing Funding Surplus (Deficit)</b>	3	<b>21,614</b>	<b>11,762,676</b>	<b>13,154,500</b>			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the variance. This statement is to be read in conjunction with the accompanying Financial Statements and notes.

😊 More Revenue OR Less Expenditure  
 😞 Less Revenue OR More Expenditure

**Town of Bassendean**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Corporate Business Plan)**  
**For the Period Ended 31 October 2018**

	ORIGINAL BUDGET	YTD ACTUAL
	Sum of Original Budget	Sum of YTD Actual
<b>Built Environment</b>	<b>6,296,338</b>	<b>1,769,253</b>
Capital Expenditure	973,619	44,449
Operating Expenditure	7,155,187	2,308,872
Operating Income	(1,832,468)	(584,067)
<b>Economic</b>	<b>16,994</b>	<b>(21,681)</b>
Operating Expenditure	395,224	121,726
Operating Income	(378,230)	(143,407)
<b>Good Governance</b>	<b>(12,256,800)</b>	<b>(12,590,769)</b>
Capital Expenditure	75,000	-
Operating Expenditure	1,727,098	604,435
Operating Income	(14,058,898)	(13,195,205)
<b>Natural Environment</b>	<b>4,907,363</b>	<b>(597,050)</b>
Capital Expenditure	1,323,850	14,700
Operating Expenditure	6,695,198	2,161,990
Operating Income	(3,111,685)	(2,773,739)
<b>Social</b>	<b>6,928,280</b>	<b>1,332,103</b>
Capital Expenditure	2,708,500	53,126
Operating Expenditure	10,059,152	3,489,103
Operating Income	(5,839,372)	(2,210,126)
<b>Grand Total</b>	<b>5,892,176</b>	<b>(10,108,144)</b>
Less Depreciation	(3,316,368)	(1,181,458)
Plus Opening Surplus	(1,646,933)	(1,921,369)
Transfer from Reserves	(1,414,500)	-
Employee Accruals	(10,405)	(9,368)
P& L on sale of assets	11,266	-
Loan Principal Repayments	132,881	48,156
Self Supporting Loan	(21,134)	(5,153)
<b>TOTAL SUMMARY</b>	<b>(22,114)</b>	<b>(13,154,500)</b>

**Town of Bassendean**  
**STATEMENT OF FINANCIAL POSITION**  
**For the Period Ended 31 October 2018**

	2018-19	2017-18
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	17,623,586	11,344,227
Trade and other receivables	7,040,138	1,124,301
Inventories	13,321	15,018
<b>TOTAL CURRENT ASSETS</b>	<u>24,677,044</u>	<u>12,483,546</u>
<b>NON-CURRENT ASSETS</b>		
Financial Assets	108,268	108,268
Other receivables	557,177	562,330
Property, plant and equipment	56,024,977	56,195,749
Infrastructure	108,237,448	109,135,859
Interests in Joint Ventures	7,954,836	7,954,836
<b>TOTAL NON-CURRENT ASSETS</b>	<u>172,882,706</u>	<u>173,957,042</u>
<b>TOTAL ASSETS</b>	<u>197,559,750</u>	<u>186,440,588</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	4,548,251	3,601,168
Current portion of long term borrowings	84,724	132,880
Provisions	2,249,690	2,249,870
<b>TOTAL CURRENT LIABILITIES</b>	<u>6,882,664</u>	<u>5,983,918</u>
<b>NON-CURRENT LIABILITIES</b>		
Long term borrowings	678,500	678,500
Provisions	233,509	233,509
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>912,009</u>	<u>912,009</u>
<b>TOTAL LIABILITIES</b>	<u>7,794,673</u>	<u>6,895,927</u>
<b>NET ASSETS</b>	<u>189,765,077</u>	<u>179,544,661</u>
<b>EQUITY</b>		
Retained surplus	41,150,224	30,952,646
Reserves - cash backed	5,733,093	5,710,258
Revaluation surplus	142,881,759	142,881,757
<b>TOTAL EQUITY</b>	<u>189,765,077</u>	<u>179,544,661</u>

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

TOWN OF BASSENDEAN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the Period Ended 31 October 2018

Statement of Financial Position Detailed	2018/2019 \$	2017/2018 \$
<b>CASH AND CASH EQUIVALENTS</b>		
Unrestricted	9,629,477	3,412,701
Restricted	7,994,109	7,931,526
	17,623,586	11,344,227
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Leave Reserve	1,029,621	1,020,253
Plant & Equipment Reserve	385,335	384,098
Community Facilities Reserve	52,133	51,965
Land & Building Infrastructure Reserve	1,835,719	1,829,829
Waste Management Reserve	741,154	738,910
Wind in the Willows Reserve	90,098	89,841
Aged Persons Reserve	485,930	484,371
Youth Development Reserve	28,418	28,327
Underground Power Reserve	82,020	81,757
Drainage Reserve	418,765	417,421
HACC Assets Replacement	129,529	129,113
Unspent Portion of Grants	454,371	454,371
Hyde Retirement Village Retention Bonds	262,148	259,648
Other Bonds & Deposits	1,998,869	1,961,621
	7,994,111	7,931,525
<b>TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Rates Outstanding	6,754,372	782,386
Sundry Debtors - General	112,735	131,908
GST Receivable	85,953	122,316
Accrued Interest	-	613
Sundry Debtors - SSL	21,134	21,134
Long Service Leave Due from Other Councils	65,944	65,944
	7,040,138	1,124,301
<b>Non-Current</b>		
Rates Outstanding - Pensioners	334,587	334,587
Loans - Clubs/Institutions	222,590	227,743
	557,177	562,330
Investments - Government House	108,268	108,268
Investments- EMRC	7,954,836	7,954,836
<b>INVENTORIES</b>		
<b>Current</b>		
Fuel and Materials	13,321	15,018
	13,321	15,018

TOWN OF BASSENDEAN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the Period Ended 31 October 2018

Statement of Financial Position Detailed	2018/2019	2017/2018
PROPERTY, PLANT AND EQUIPMENT	\$	\$
Land and Buildings		
- Independent Valuation 2017 - Level 2	36,363,227	36,357,000
Buildings at:		
- Independent Valuation 2017 - Level 3	26,145,224	26,145,224
- Additions after valuation - cost	25,113	-
Less: accumulated depreciation	(7,950,502)	(7,784,939)
	18,219,835	18,360,285
Total Land and Buildings	54,583,062	54,717,285
Furniture and Equipment - Management Valuation 2016	165,239	165,239
- Additions after valuation - cost	260,588	256,598
Less Accumulated Depreciation	(135,439)	(121,964)
Less Accumulated Depreciation	290,388	299,873
Plant and Equipment - Independent Valuation 2016		
- Independent Valuation 2016 - Level 2	1,898,330	1,898,330
- Independent Valuation 2016 - Level 3	714,601	714,601
- Additions after valuation - cost	231,433	231,433
Less Accumulated Depreciation	(1,555,312)	(1,528,248)
-Less Disposals after Valuation	(200,146)	(200,146)
	1,088,906	1,115,970
Art Works		
- Management Valuation 2018 - Level 2	62,620	62,620
	62,620	62,620
	<b>56,024,976</b>	<b>56,195,748</b>
<b>INFRASTRUCTURE</b>		
Roads - Independent Valuation 2017	84,214,462	84,214,462
- Additions after valuation - cost	22,467	-
Less Accumulated Depreciation	(17,140,183)	(16,643,548)
	67,096,746	67,570,914
Footpaths - Independent Valuation 2017	10,291,342	10,291,342
- Additions after valuation - cost	1,571	-
Less Accumulated Depreciation	(3,324,435)	(3,242,936)
	6,968,478	7,048,406
<b>INFRASTRUCTURE</b>		
Drainage - Independent Valuation 2017	40,195,156	40,195,156
- Additions after valuation - cost	12,960	-
Less Accumulated Depreciation	(17,673,666)	(17,474,552)
	22,534,450	22,720,604

TOWN OF BASSENDEAN

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

For the Period Ended 31 October 2018

	2018/2019	2017/2018
<b>Statement of Financial Position Detailed</b>	<b>\$</b>	<b>\$</b>
Parks & Ovals - Independent Valuation 2018	17,940,621	17,940,621
- Additions after valuation - cost	39,946	-
Less Accumulated Depreciation	(6,342,794)	(6,144,686)
	<u>11,637,773</u>	<u>11,795,935</u>
	<u>108,237,448</u>	<u>109,135,858</u>
<b>TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	2,218,382	1,244,202
Accrued Interest on Debentures	-	4,793
Accrued Salaries and Wages	-	130,907
Rates in Advance	68,852	-
Bonds & Other Deposits	1,998,869	1,961,621
Hyde Retirement Village Bonds	262,148	259,648
	<u>4,548,250</u>	<u>3,601,171</u>
<b>LONG-TERM BORROWINGS</b>		
Secured by Floating Charge		
Loan Liability - Current	84,724	132,880
	<u>84,724</u>	<u>132,880</u>
<b>Non-Current</b>		
Secured by Floating Charge		
Loan Liability - Non Current	678,500	678,500
	<u>678,500</u>	<u>678,500</u>
<b>PROVISIONS</b>		
<b>Current</b>		
Provision for Annual Leave	1,003,221	1,003,402
Provision for Long Service Leave	1,246,468	1,246,468
	<u>2,249,689</u>	<u>2,249,870</u>
<b>Non-Current</b>		
Provision for Long Service Leave	233,509	233,509
	<u>233,509</u>	<u>233,509</u>
<b>RECONCILIATION</b>		
TOTAL CURRENT ASSETS	24,677,045	12,483,546
TOTAL NON CURRENT ASSETS	172,882,704	173,957,042
<b>TOTAL ASSETS</b>	<b><u>197,559,751</u></b>	<b><u>186,440,588</u></b>
<b>TOTAL CURRENT LIABILITIES</b>		
TOTAL CURRENT LIABILITIES	6,882,663	5,983,918
<b>TOTAL NON CURRENT LIABILITIES</b>		
TOTAL NON CURRENT LIABILITIES	912,009	912,009
<b>TOTAL LIABILITIES</b>	<b><u>7,794,672</u></b>	<b><u>6,895,927</u></b>
<b>NET ASSETS</b>	<b><u>189,765,077</u></b>	<b><u>179,544,661</u></b>

**TOWN OF BASSENDEAN  
STATEMENT OF CASH FLOWS**

	2018/19 Actual \$	2018/19 Budget \$	2017/18 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts:</b>			
Rates	7,486,249	13,011,456	13,367,223
Operating grants, subsidies and contributions	1,110,866	2,801,460	3,063,580
Fees and charges	4,458,306	5,968,203	5,551,226
Interest earnings	158,023	459,345	511,003
Goods and services tax	359,965	-	1,034,974
Other revenue	182,630	440,556	766,032
	<u>13,756,039</u>	<u>22,681,020</u>	<u>24,294,038</u>
<b>Payments:</b>			
Employee costs	(4,309,485)	(11,706,476)	(11,686,212)
Materials and contracts	(2,284,818)	(8,247,538)	(7,089,841)
Utility charges	(218,768)	(736,314)	(655,370)
Interest expenses	(16,686)	(43,985)	(58,333)
Insurance expenses	(454,934)	(439,889)	(435,443)
Goods and services tax	(323,602)	-	(1,044,531)
Other expenditure	(355,857)	(1,270,852)	(1,021,419)
	<u>(7,964,150)</u>	<u>(22,445,054)</u>	<u>(21,991,149)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>5,791,889</u>	<u>235,966</u>	<u>2,302,889</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Receipts:</b>			
Non-operating grants, subsidies and contributions	603,000	2,382,964	661,225
Proceeds from sale of assets	-	897,300	35,036
<b>Payments:</b>			
Payments for purchase of property, plant & equipment	(35,331)	(1,904,200)	(658,596)
Payments for construction of infrastructure	(76,945)	(3,087,015)	(1,614,522)
<b>Net cash provided by (used in) investment activities</b>	<u>490,725</u>	<u>(1,710,951)</u>	<u>(1,576,857)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Receipts:</b>			
Proceeds from self supporting loans	3,970	21,134	19,951
Transfer from Trust	39,748	70,000	308,288
<b>Payments:</b>			
Repayment of debentures	(46,972)	(132,881)	(124,165)
<b>Net cash provided by (used in) financing activities</b>	<u>(3,255)</u>	<u>(41,747)</u>	<u>204,074</u>
<b>Net increase (decrease) in cash held</b>	6,279,359 -	(1,516,731)	930,106
Cash and cash equivalents at beginning of year	11,344,227	11,428,316	10,475,121
<b>Cash and cash equivalents at the end of the year</b>	<u>17,623,586</u>	<u>9,911,585</u>	<u>11,405,227</u>

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

**TOWN OF BASSENDEAN  
NOTES TO AND FORMING PART OF THE CASHFLOW**

**NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

For the purposes of the cash flow statement, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the balance sheet as follows:

	2018/19 Actual \$	2018/19 Budget \$	2017/18 Actual \$
Cash and Cash Equivalents	<u>17,623,586</u>	<u>9,911,585</u>	<u>11,405,227</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	10,220,419	(901,461)	(227,209)
Depreciation	1,181,458	3,316,368	3,284,278
(Profit)/Loss on Sale of Asset	-	(11,266)	55,817
(Increase)/Decrease in Receivables	(4,909,167)	(29,866)	112,403
(Increase)/Decrease in Inventories	1,697	-	(1,685)
Increase in Investment in Joint Venture	-	-	(428,338)
Increase/(Decrease) in Payables & Accruals	(99,337)	224,749	(2,228)
Increase/(Decrease) in Employee Provisions	(181)	20,405	171,076
Grants/Contributions for the Development of Assets	(603,000)	(2,382,964)	(661,225)
<b>Net Cash from Operating Activities</b>	<u>5,791,889</u>	<u>235,966</u>	<u>2,302,889</u>

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

Note 2: Rating Information	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
GRV - Residential	7.2300	4,581	161,158,994	11,381,095	32,746	3,398	11,417,239	11,651,795	75,000	3,000	11,729,795
<b>Sub-Totals</b>		<b>4,581</b>	<b>161,158,994</b>	<b>11,381,095</b>	<b>32,746</b>	<b>3,398</b>	<b>11,417,239</b>	<b>11,651,795</b>	<b>75,000</b>	<b>3,000</b>	<b>11,729,795</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
Minimum Rate	1,095	1,318	18,297,341	1,443,210	-	-	1,443,210	1,443,210	-	-	1,443,210
<b>Sub-Totals</b>		<b>1,318</b>	<b>18,297,341</b>	<b>1,443,210</b>	<b>-</b>	<b>-</b>	<b>1,443,210</b>	<b>1,443,210</b>	<b>-</b>	<b>-</b>	<b>1,443,210</b>
<b>Amount from General Rates</b>		<b>5,899</b>	<b>179,456,335</b>	<b>12,824,305</b>	<b>32,746</b>	<b>3,398</b>	<b>12,860,449</b>	<b>13,095,005</b>	<b>75,000</b>	<b>3,000</b>	<b>13,173,005</b>
<b>Totals</b>							<b>12,860,449</b>	<b>13,095,005</b>			<b>13,173,005</b>

**Comments - Rating Information**

All land except exempt land in the Town of Bassendean is rated according to its Gross Rental Value (GRV). The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

The Rates for 2018/19 were issued on the 10th August 2018. The due date for the payment of rates is September 14th 2018, unless the option to pay by instalments is taken. Rates instalments are subject to an instalment fee of \$36 and 5.5% interest. Instalment dates for 2018/19 are:  
 1st: 14 September 2018  
 2nd: 16 November 2018  
 3rd: 18 January 2019  
 4th: 22 March 2019

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

	Last Years Actual Closing	Current
	30 June 2018	31 Oct 2018
	\$	\$
<b>Current Assets</b>		
Cash Unrestricted	3,412,701	9,629,476
Cash Restricted - Conditions over Grants		
Cash Restricted	5,710,257	5,733,092
Restricted Cash - Trust	2,221,269	2,261,015
Rates Outstanding	782,386	6,754,372
Sundry Debtors	198,465	178,684
GST Receivable	122,315	85,953
Accrued Interest	613	-
Inventories	15,018	13,321
	12,463,025	24,655,911
<b>Less: Current Liabilities</b>		
Sundry Creditors	(1,244,201)	(2,218,382)
Accrued Interest on Debentures	(4,793)	-
Accrued Salaries and Wages	(130,907)	-
Rates in Advance	-	(68,852)
Hyde Retirement Village Bonds	(259,648)	(262,148)
Bonds and Other Deposits	(1,961,619)	(1,998,867)
Current Employee Provisions	(2,249,870)	(2,249,690)
	(5,851,038)	(6,797,938)
Net Current Assets	6,611,987	17,857,973
Less: Cash Reserves	(5,710,259)	(5,733,094)
Less: Accrued Interest	(613)	-
Plus : Liabilities funded by Cash Backed Reserves	1,020,253	1,029,621
<b>Net Current Funding Position</b>	<b>1,921,368</b>	<b>13,154,500</b>

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2018

**Note 4 : Information on Borrowings**

**(a) Debenture Repayments**

Particulars	01 Jul 2018	Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>							
Loan 156 - Civic Centre Redevelopment	85,549	23,235	47,416	62,314	38,133	2,031	5,425
Loan 160A - Civic Centre Redevelopment	339,375	11,707	47,965	327,668	291,410	5,179	20,475
Loan 160B- Civic Centre Redevelopment	137,579	8,062	16,364	129,517	121,215	2,531	7,786
<b>Self Supporting Loans</b>							
Loan 157 - Ashfield Soccer Club	14,842	1,125	4,617	13,717	10,225	243	845
Loan 162 - TADWA	234,035	4,028	16,517	230,007	217,518	1,903	15,158
	811,379	48,156	132,881	763,223	678,500	11,888	49,688

**(b) New Debentures**

The Town does not propose to raise any debt through the issue of debenture this financial year

**(c) Unspent Debentures**

The Town has no unspent debentures.

**(d) Overdraft**

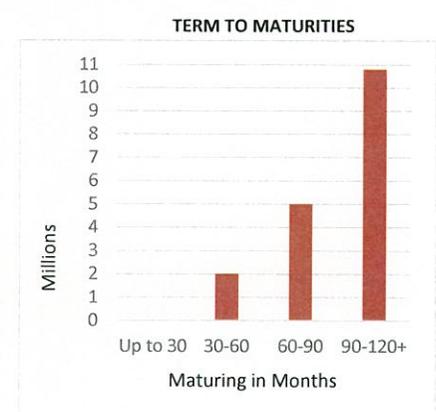
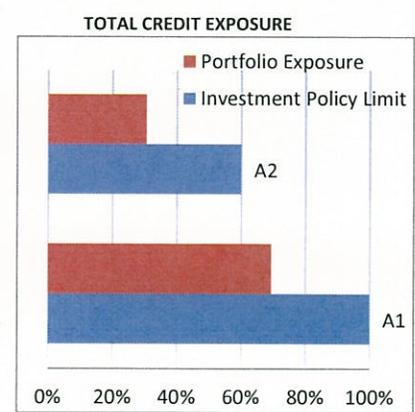
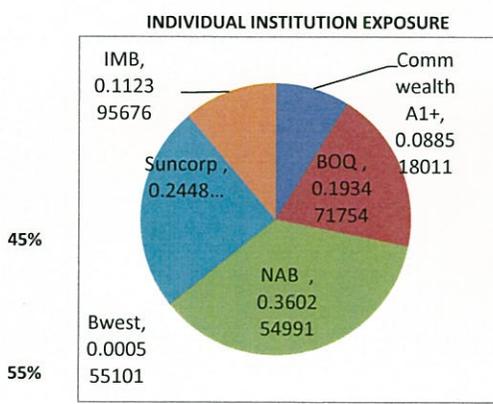
Council has an overdraft facility of \$100,000 with Commonwealth Bank of Australia. It is anticipated that this facility will not be required in the 2018/19 Financial Period.

**Town of Bassendean  
Monthly Investment Report  
For the Period Ended 31 October 2018**

**Note 5 : CASH INVESTMENTS**

Deposit Ref	Deposit Date	Maturity Date	S & P Rating	Institution	Term (Days)	Rate of Interest	Amount Invested (Days)				Expected Interest		
							Up to 30	30-60	60-90	90-120+			
<b>Municipal</b>													
155063	30/10/2018	11/12/2018	A2	Bank of Queensland	42	2.15%		2,000,000	-	-	2,000,000	4,948	
274163341	7/09/2018	18/12/2018	A1+	NAB	102	2.64%				2,500,000	2,500,000	18,444	
49131	13/09/2018	12/11/2018	A2	IMB	60	2.20%			2,000,000	-	2,000,000	7,233	
10567731	25/09/2018	26/11/2018	A1+	NAB	62	2.35%			3,000,000	-	3,000,000	11,975	
							-	2,000,000	5,000,000	2,500,000	9,500,000	42,600	
<b>Reserve</b>													
155047	30/10/2018	31/01/2019	A2	Bank of Queensland	93	2.50%			-	1,042,690	1,042,690	6,642	
4193112	29/06/2018	26/11/2018	A1	Suncorp	150	2.85%				2,873,913	2,873,913	33,660	
164115	30/10/2018	30/04/2019	A1+	Commonwealth Bank	182	2.42%	-			1,575,114	1,575,114	19,007	
							-	-	-	5,491,718	5,491,718	59,309	
<b>Trust</b>													
089-062126-4	26/06/2018	27/12/2018	A1+	Bankwest	184	2.60%				9,878	9,878	129	
10544941	29/06/2018	26/11/2018	A1+	NAB	150	2.76%				892,683	892,683	10,125	
155048	30/10/2018	31/01/2019	A2	Bank of Queensland	93	2.50%	-			400,000	400,000	2,548	
4194550	30/10/2018	28/03/2019	A1	Suncorp	149	2.65%			-	1,500,000	1,500,000	16,227	
							-	-	-	2,802,561	2,802,561	29,029	
<b>Total</b>							-	2,000,000	5,000,000	10,794,279	17,794,279	130,938	

ENVIRONMENTAL COMMITMENT	
Depositing Institution	Value Invested
<b>Fossil Fuel Lending ADI</b>	
Commonwealth	\$1,575,114
NAB	\$6,392,683
Bankwest	\$9,878
	<b>\$7,977,675</b>
<b>Non Fossil Fuel Lending ADI</b>	
B of Queensland	\$3,442,690
IMB	\$2,000,000
Suncorp	\$4,373,913
	<b>\$9,816,604</b>
<b>Total Funds</b>	<b>\$17,794,279</b>

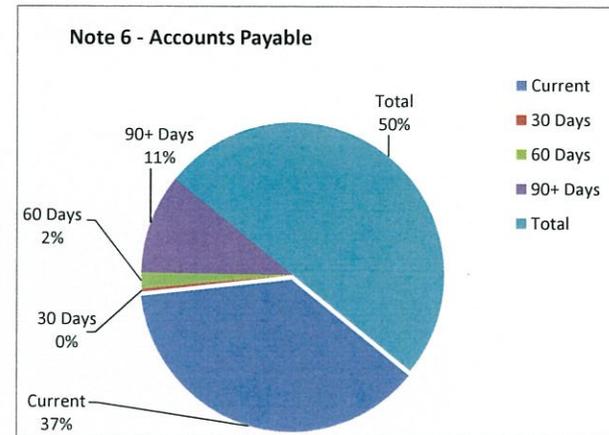
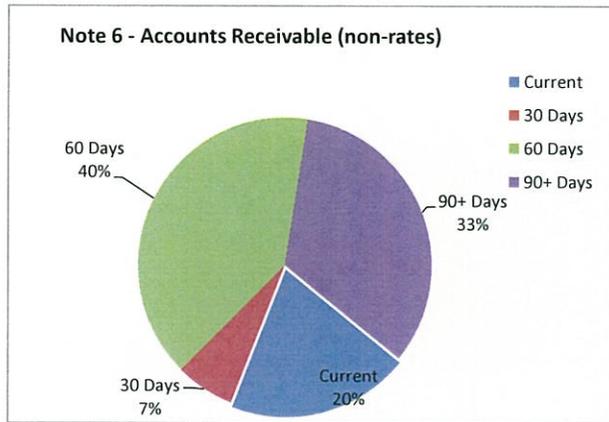


**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

**Note 6: Receivables and Payables**

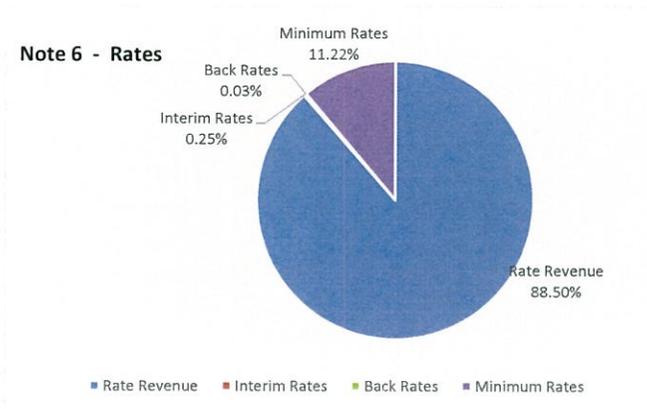
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	19,975	6,470	39,685	33,138	99,268

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables - General	293,290	2,189	13,420	83,179	392,078



**Comments/Notes - Receivables General**

The above amounts included GST where applicable.



**Town of Bassendean**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

**Note 7: Cash Backed Reserve**

<b>Name</b>	<b>Opening Balance</b>	<b>Budget Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers In (+)</b>	<b>Actual Transfers Out (-)</b>	<b>Actual Interest Earned</b>	<b>Actual YTD Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Plant And Equipment Reserve	384,098	7,682	(65,000)	1,236	-	1,236	385,335
Community Facilities Reserve	51,965	1,039	-	167	-	167	52,133
Land And Buildings Infrastructure Reserve	1,829,829	886,597	(320,000)	5,890	-	5,890	1,835,719
Waste Management Reserve	738,910	213,942	(467,500)	2,244	-	2,244	741,154
Wind In The Willows Child Care Reserve	89,841	41,599	(45,000)	257	-	257	90,098
Aged Persons Reserve	484,371	9,687	(9,000)	1,559	-	1,559	485,930
Youth Development Reserve	28,327	567	-	91	-	91	28,418
Underground Power Reserve	81,757	1,635	(33,000)	263	-	263	82,020
Employee Entitlements Reserve	1,020,253	20,405	-	9,368	-	9,368	1,029,621
Drainage Infrastructure Reserve	417,421	8,348	(400,000)	1,344	-	1,344	418,765
Hacc Asset Replacement Reserve	129,113	6,702	(25,000)	416	-	416	129,529
Unspent Grants Reserve	454,371	50,000	(50,000)	-	-	-	454,371
	<b>5,710,258</b>	<b>1,248,203</b>	<b>(1,414,500)</b>	<b>22,835</b>	<b>-</b>	<b>22,835</b>	<b>5,733,093</b>

Town of Bassendean  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2018

Note 8: Capital Acquisitions

Assets	Account	Budget		YTD Actual			Purchase	YTD	Funding Source	Funding Amount
		Annual Budget	Revised Budget	YTD Budget	New/ Upgrade	Renewal	Total YTD	Order Value		
		\$	\$	\$	\$	\$	\$	\$		
<b>Summary of Capital Acquisitions</b>										
Land and Buildings		955,500	955,000	224,000	19,411	11,930	31,341	40,870	(192,659)	
Plant and Equipment		147,700	147,700	62,700	-	-	-	16,091	(62,700)	
Furniture and Equipment		801,000	801,000	101,000	-	3,990	3,990	2,374	(97,010)	
Roadsworks		1,878,165	1,968,419	478,165	-	22,467	22,467	353,819	(455,698)	
Drainage		547,750	547,750	6,000	-	12,960	12,960	5,953	6,960	
Footpaths		25,500	25,500	25,500	-	1,571	1,571	-	(23,929)	
Parks, Gardens and Reserves		635,600	635,600	336,600	39,946	-	39,946	356,468	(296,654)	
<b>Totals</b>		<b>4,991,215</b>	<b>5,080,969</b>	<b>1,233,965</b>	<b>59,357</b>	<b>52,918</b>	<b>112,275</b>	<b>775,575</b>	<b>(1,121,690)</b>	
<b>LAND</b>										
271 HAMILTON STREET SEWER & POWER	AL1801	30,000	30,000	30,000	6,227	-	6,227	455	(23,773)	
HATTON CRT PAW- TPS 4 A	AL1802	6,000	6,000	-	-	-	-	-	-	
KENNY STREET-PAW- TPS 4 A	AL1803	5,000	5,000	-	-	-	-	-	-	
	<b>Land Total</b>	<b>41,000</b>	<b>41,000</b>	<b>30,000</b>	<b>6,227</b>	<b>-</b>	<b>6,227</b>	<b>455</b>	<b>(23,773)</b>	
<b>Buildings</b>										
MAIN SWITCHBOARD- STAN MOSES PAVILION	AB1801	22,000	22,000	22,000	-	-	-	16,950	(22,000)	
MEN'S SHED CONSTRUCTION-	AB1802	370,000	370,000	-	-	2,250	2,250	-	2,250	Lotterywest Grant 200,000
										Reserves(Land & Build) 170,000
BABY ROOM REONFIG- WITW	AB1803	10,000	10,000	10,000	-	-	-	-	(10,000)	Reserves -(WITW) 10,000
PATIO REPLACEMENT- BOWLING CLUB	AB1804	15,000	15,000	-	-	5,000	5,000	-	5,000	
DEPOT SECURITY	AB1805	16,500	16,500	16,500	13,183	-	13,183	500	(3,317)	
ENGINEERING ROLLER DOOR	AB1806	20,000	20,000	-	-	-	-	-	-	
ABULTION FACILITY- SANDY BEACH	AB1807	250,000	250,000	-	-	-	-	-	-	POS CIL Funds from Trust 250,000
NEW RYDE VEHICLE CAGE- LIBRARY C/ PARK	AB1808	5,500	5,000	5,000	-	4,680	4,680	-	(320)	
STOP WATER VALES- HYDE RETIREMENT VILLAGE	AB1809	9,000	9,000	9,000	-	-	-	8,550	(9,000)	Reserves - (Aged Persons) 9,000
SEATING REPLACEMENT- ASHFIELD RESERVE GRANDSTAND	AB1810	15,000	15,000	-	-	-	-	8,990	-	
1 SURREY STREET REDEVELOPMENT	AB1811	150,000	150,000	100,000	-	-	-	-	(100,000)	
AIRCONDITIONER UPGRADE- 48 OPR	AB1812	25,000	25,000	25,000	-	-	-	-	(25,000)	
KITCHEN CUPBOARDS- ALF FAULKNER HALL	AB1813	6,500	6,500	6,500	-	-	-	5,425	(6,500)	
		-	-	-	-	-	-	-	-	
	<b>Buildings Total</b>	<b>914,500</b>	<b>914,000</b>	<b>194,000</b>	<b>13,183</b>	<b>11,930</b>	<b>25,113</b>	<b>40,415</b>	<b>(168,887)</b>	

Town of Bassendean  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2018

Note 8: Capital Acquisitions

Assets	Account	Budget		YTD Actual			Purchase Order Value	YTD Variance	Funding Source	Funding Amount
		Annual Budget	Revised Budget	YTD Budget	New/ Upgrade	Renewal				
		\$	\$	\$	\$	\$	\$	\$		
<b>Furniture and Equipment</b>										
IT INFRASTRUCTURE UPGRADE	AE1801	50,000	50,000	50,000	-	-	-	(50,000)		
CCTV UPGRADE LIBRARY CARPARK	AE1804	15,000	15,000	15,000	-	-	-	(15,000)		
ELECTRIC CHARGE STATION - OLD PERTH RD	AE1805	6,000	6,000	6,000	-	3,990	3,990	2,374	(2,010)	
PURCHASE OF NEW BINS- THREE BIN SYSTEM	AE1806	700,000	700,000	-	-	-	-	-	-	Reserves (Waste) 467,500
										Dept of Waste Grant 232,500
CCTV SUCCESS HILL	AE1807	30,000	30,000	30,000	-	-	-	-	(30,000)	
<b>Furniture and Equipment Total</b>		<b>801,000</b>	<b>801,000</b>	<b>101,000</b>	<b>-</b>	<b>3,990</b>	<b>3,990</b>	<b>2,374</b>	<b>(97,010)</b>	
<b>Plant and Equipment</b>										
REPLACE HACC VEHICLE P853	AF1801	35,000	35,000	35,000	-	-	-	(35,000)		Reserves (HACC) 25,000
POLMAC TAN AXLE TRAILER- PW7040	AF1802	11,700	11,700	11,700	-	-	-	9,182	(11,700)	
TRAILER- P7196- MOWER TRAILER	AF1803	16,000	16,000	16,000	-	-	-	6,909	(16,000)	
WATER TRUCK 5 TONNE - PP7117	AF1804	85,000	85,000	-	-	-	-	-	-	Reserves (Plant) 65,000
<b>Plant and Equipment Total</b>		<b>147,700</b>	<b>147,700</b>	<b>62,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,091</b>	<b>(62,700)</b>	
<b>Infrastructure - Roads</b>										
SAFE ACTIVE ROJECT- BICYCLE BOULEVARD -WHITFIELD STREET	AR1801	850,000	850,000	-	-	-	-	-	-	Dept of Transport Grant 850,000
SAFE ACTIVE ROJECT- BICYCLE BOULEVARD -BROADWAY ( TRAIN STATION AC	AR1802	550,000	550,000	-	-	-	-	-	-	Dept of Transport Grant 450,000
RESURFACE SUCCESS ROAD - SEVENTH AVE TO LORD STREET	AR1803	35,000	35,000	35,000	-	560	560	31,093	(34,440)	
RESURFACE JAMES STREET, FROM OPR AND BRIDSON STREET	AR1804	275,000	275,000	275,000	-	11,478	11,478	176,861	(263,522)	
RESURFACE - KATHLEEN STREET- GUILDFORD RD TO PALMERSTON	AR1805	45,261	45,261	45,261	-	630	630	29,313	(44,631)	R2R Grant 45,261
RESURFACE - BRADSHAW STREET- WEST OF LORD STREET	AR1806	7,000	7,000	7,000	-	3,945	3,945	3,989	(3,055)	
RESURFACE -MARY CRESENT WEST OF LORD STREET	AR1807	10,000	10,000	10,000	-	490	490	9,214	(9,510)	
RESURFACE -GREY STREET END OF NORTHLINK TO TOWN BOUNDARY	AR1808	42,904	42,904	42,904	-	1,000	1,000	30,229	(41,904)	MRWA Grant 28,603
UPGRADE LIGHTING- PEDESTRIAN ROUTES TO PUBLIC TRANSPORT- SUCCESS	AR1809	63,000	63,000	63,000	-	-	-	-	(63,000)	
SUCCESS ROAD RESURFACE AND FOOTPATH UPGRADE	AR1810	-	90,254	-	-	4,364	4,364	73,120	4,364	
<b>Roads Total</b>		<b>1,878,165</b>	<b>1,968,419</b>	<b>478,165</b>	<b>-</b>	<b>22,467</b>	<b>22,467</b>	<b>353,819</b>	<b>(455,698)</b>	
<b>Infrastructure - Footpaths</b>										
FOOTPATH- TROY STREET BETWEEN SCADDEN AND BROADWAY	AT1801	15,000	15,000	15,000	-	1,081	1,081	-	(13,919)	
FOOTPATH- COLSTOUN/ GUILDFORD ROAD REPLACE KERBING & PATH	AT1802	10,500	10,500	10,500	-	490	490	-	(10,010)	
<b>Infrastructure - Footpaths Total</b>		<b>25,500</b>	<b>25,500</b>	<b>25,500</b>	<b>-</b>	<b>1,571</b>	<b>1,571</b>	<b>-</b>	<b>(23,929)</b>	

Town of Bassendean  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2018

Note 8: Capital Acquisitions

Assets	Account	Budget		YTD Actual				Purchase Order Value	YTD Variance	Funding Source	Funding Amount
		Annual Budget	Revised Budget	YTD Budget	New/ Upgrade	Renewal	Total YTD				
		\$	\$	\$	\$	\$	\$	\$			
<b>Infrastructure - Drainage</b>											
DRAINAGE WORKS- LORD STREET- RELINE AND CUT ROOTS	AD1801	106,000	106,000	6,000	-	6,480	6,480	-	480		
DRAINAGE- NORTH ROAD REPLACE MANHOLE AND CLEAN	AD1803	51,250	51,250	-	-	-	-	943	-		
DRAINAGE- BRIDSON & WITFIELD STREET- INSTALL BASIN AND INLET PIPES P	AD1805	70,500	70,500	-	-	-	-	2,450	-		
DRAINAGE- SURREY STREET RELINE CHRISTIE PARK	AD1806	210,500	210,500	-	-	4,320	4,320	-	4,320		
DRAINAGE- ANZAC TCE STORMWATER PIPES AND 2 MANHOLES	AD1807	76,500	76,500	-	-	2,160	2,160	2,160	2,160		
DRAINAGE- PALMERSTON RESERVE- NEW SIBSOIL DRAINAGE	AD1808	33,000	33,000	-	-	-	-	400	-		
<b>Infrastructure - Drainage Total</b>		<b>547,750</b>	<b>547,750</b>	<b>6,000</b>	<b>-</b>	<b>12,960</b>	<b>12,960</b>	<b>5,953</b>	<b>6,960</b>	<b>Reserves (Drainage)</b>	<b>400,000</b>
<b>Infrastructure - Park Plant &amp; Equipment</b>											
MARY CRES NATURE BASED PLAYGROUND	AP1801	250,000	250,000	-	-	-	-	294,425	-	POS CIL Funds from Trust	250,000
UPGRADE TO SHELTERS & SIGNAGE - SUCCESS HILL	AP1802	7,000	7,000	-	-	-	-	-	-		
PLAY EQUIPMENT - PADBURY PARK	AP1803	10,000	10,000	10,000	-	-	-	-	(10,000)		
SEATING REPLACEMENT- ASHFIELD RESERVE GRANDSTAND	AP1804	-	-	-	-	-	-	-	-		
PLAY EQUIPMENT - WIND IN THE WILLOWS- ASHFIELD	AP1805	25,000	25,000	25,000	-	-	-	-	(25,000)	Reserves -(WIW)	25,000
PLAY EQUIPMENT - WIND IN THE WILLOWS- BASSENDEAN	AP1806	10,000	10,000	10,000	-	-	-	-	(10,000)	Reserves -(WIW)	10,000
TENNIS COURTS RESURFACE- BIC	AP1807	15,000	15,000	-	13,750	-	13,750	-	13,750		
UPGRADE TO GARDENS- 48 OLD PERTH ROAD	AP1808	15,000	15,000	15,000	4,423	-	4,423	2,994	(10,577)		
SPILLWAY CONSTRUCTION- SUCCESS HILL	AP1809	180,000	180,000	180,000	1,740	-	1,740	29,949	(178,260)		
POST & RAIL REPLACEMENT- JUBILEE RESERVE	AP1810	20,000	20,000	20,000	19,033	-	19,033	-	(967)		
BROADWAY ABORETUM- STAGE 2 IMPLEMENTATION	AP1811	44,100	44,100	44,100	-	-	-	-	(44,100)	POS CIL Funds from Trust	44,100
PLAN FOR LIVING STREAMS	AP1812	20,000	20,000	-	-	-	-	-	-		
ASHFIELD TREES(U/PWER RES)	AP1813	-	-	-	-	-	-	-	-		
KELLY PARK LIGHTING	AP1814	32,500	32,500	32,500	1,000	-	1,000	29,100	(31,500)	POS CIL Funds from Trust	32,500
MARY CRESCENT DOG FOUNTAIN	AP1815	7,000	7,000	-	-	-	-	-	-		
<b>Infrastructure - Park Plant &amp; Equipment Total</b>		<b>635,600</b>	<b>635,600</b>	<b>336,600</b>	<b>39,946</b>	<b>-</b>	<b>39,946</b>	<b>356,468</b>	<b>(296,654)</b>		<b>3,564,464</b>
<b>Capital Expenditure Total</b>		<b>4,991,215</b>	<b>5,080,969</b>	<b>1,233,965</b>	<b>59,357</b>	<b>52,918</b>	<b>112,275</b>	<b>769,622</b>	<b>(1,121,690)</b>		

TOWN OF BASSENDEAN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2018

**Note 9: Budget Amendments**

GL Account Code	Description	Current Budget	Amended Budget	Budget Movement	Reason
		\$	\$	\$	

There were no budget adjustments during this reporting period.

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

**Note 10: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$		
<b>By Program</b>									
<b>Education and welfare</b>									
P853	Holden Omega (HACC)	-	-	-	-	20,000	10,000	-	(10,000)
<b>Community amenities</b>									
ALO0034	Lot 7557 Lord Street	-	-	-	-	400,000	375,000	-	(25,000)
ALO0035	48 Chapman Street	-	-	-	-	405,000	475,000	70,000	-
<b>Other property and services</b>									
W7070	Polmac Tandem Axle Bobcat Trailer	-	-	-	-	1,300	1,300	-	-
P7196	Papas Mower trailer 2 tonne	-	-	-	-	148	1,000	852	-
PP7117	Isuzu Tip Truck	-	-	-	-	19,501	15,000	-	(4,501)
PW7048	Polmac Sweeper and Plant Trailer	-	-	-	-	40,085	20,000	-	(20,085)
		-	-	-	-	<b>886,034</b>	<b>897,300</b>	<b>70,852</b>	<b>(59,586)</b>
<b>By Class</b>									
<b>Property, Plant and Equipment</b>									
P853	Holden Omega (HACC)	-	-	-	-	20,000	10,000	-	(10,000)
W7070	Polmac Tandem Axle Bobcat Trailer	-	-	-	-	1,300	1,300	-	-
P7196	Papas Mower trailer 2 tonne	-	-	-	-	148	1,000	852	-
PP7117	Isuzu Tip Truck	-	-	-	-	19,501	15,000	-	(4,501)
PW7048	Polmac Sweeper and Plant Trailer	-	-	-	-	40,085	20,000	-	(20,085)
<b>Land</b>									
ALO0034	Lot 7557 Lord Street	-	-	-	-	400,000	375,000	-	(25,000)
ALO0035	48 Chapman Street	-	-	-	-	405,000	475,000	70,000	-
		-	-	-	-	<b>886,034</b>	<b>897,300</b>	<b>70,852</b>	<b>(59,586)</b>

There have been no disposals to date

**TOWN OF BASSENDEAN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2018**

**Note 11: Trust Fund**

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

Description	Opening Balance 1/07/2018	Amount Received	Amount Paid	Closing Balance 31/10/2018
	\$	\$	\$	\$
Public Open Space	953,683	-	-	953,683
BCITF	-	18,193	(5,455)	12,737
BRB	4,953	20,660	(19,857)	5,757
<b>Total Uncontrolled Trust Funds</b>	<b>958,636</b>	<b>38,853</b>	<b>(25,312)</b>	<b>972,177</b>

Funds held at balance date over which the Town has control are as follows:

Description	Opening Balance 1/07/2018	Amount Received	Amount Paid	Closing Balance 31/10/2018
Hyde Retirement Village Retention Bonds	259,648	2,500	-	262,148
<u>Other Bonds and Deposits</u>				
Sundry	340,242	86,699	(87,736)	339,205
Securities	802,337	106,172	(64,002)	844,507
Hall Hire Bonds	26,641	24,470	(20,200)	30,911
Crossover Deposits	108,675	-	-	108,675
Landscaping Bonds	659,300	13,644	(24,844)	648,100
Stormwater Deposits	23,356	3,995	(950)	26,401
Lyneham Hostel Residents Trust	1,050	-	-	1,050
Iveson Hostel Residents Trust	18	-	-	18
<b>Total Other Bonds and Deposits</b>	<b>1,961,619</b>	<b>234,980</b>	<b>(197,732)</b>	<b>1,998,867</b>
<b>Total Controlled Trust Funds</b>	<b>2,221,267</b>	<b>237,480</b>	<b>(197,732)</b>	<b>2,261,015</b>

**TOWN OF BASSENDEAN**  
**EXTRACT LIST OF PROJECTS & CONSULTANCIES**  
**For Year Ended 30 June 2019**

**Note 12: Projects & Consultancies List**

	2018/19 Budget	2018/19 Actual	FUNDING SOURCE
<b>RECREATION &amp; CULTURE</b>			
SPORT & REC - CLUB CONNECT	\$7,500	\$639	COUNCIL
SPORT & REC - KIDS SPORT	\$0	\$3,555	GRANT
CONSULTANT- PLAY SPACE IMPLEMENTATION	\$10,000	\$0	COUNCIL
MASTER PLAN - BIC RESERVE	\$20,000	\$0	COUNCIL
MASTER PLAN - JUBILEE RESERVE	\$20,000	\$0	COUNCIL
LIGHTING AUDITS - BASSENDEAN,JUBILEE,ASHFIELD	\$20,000	\$0	COUNCIL
CONSULTANT TO DESIGN NEW PLAYGROUND'S	\$35,000	\$4,045	COUNCIL
BUSINESS CASE - SDFC FOOTBALL FACILITIES	\$45,000	\$82	GRANT
DISABILITY ACCESS AND INCLUSION PLAN	\$20,000	\$0	COUNCIL
PENSIONER GUARD COTTAGE - ARCHITECT	\$52,000	\$2,591	COUNCIL
CULTURE - CULTURAL COMMUNITY PROJECTS	\$50,000	\$4,560	COUNCIL
PUBLIC EVENTS - FRINGE FESTIVAL	\$32,500	\$0	COUNCIL
PUBLIC EVENTS - WAMMI FESTIVAL	\$32,500	\$0	COUNCIL
PUBLIC EVENTS - NAIDOC DAY	\$81,000	\$79,012	\$20,000 GRANT'S
PUBLIC EVENTS - AUSTRALIA DAY	\$159,000	\$3,709	\$20,000 INCOME
PUBLIC EVENTS - COMMUNITY EVENTS SPONSORSHIP	\$30,000	\$2,000	COUNCIL
PUBLIC EVENTS - CHILDREN WEEK	\$1,700	\$219	COUNCIL
PUBLIC EVENTS - VISUAL ART AWARD	\$40,000	\$36,254	\$5,000 FEES
PUBLIC EVENTS - SENIORS WEEK	\$7,000	\$2,200	COUNCIL
PUBLIC EVENTS - AVON DECENT	\$5,300	\$5,792	\$4,500 GRANT
PUBLIC EVENTS - ANZAC DAY + OTHER MEMORIAL DAYS	\$17,200	\$3,995	COUNCIL
PUBLIC EVENTS - SUMMER OUTDOOR MOVIES	\$22,000	\$0	COUNCIL
<b>TOTAL RECREATION &amp; CULTURE</b>	<b>\$707,700</b>	<b>\$148,654</b>	
<b>LIBRARY</b>			
TOWN OF BASSENDEAN HISTORY BOOK PRODUCTION	\$26,000	\$4,496	COUNCIL
<b>TOTAL LIBRARY</b>	<b>\$26,000</b>	<b>\$4,496</b>	
<b>ASSET SERVICES</b>			
ASSET MANAGEMENT	\$82,000	\$18,956	COUNCIL
GRAFFITI REMOVAL PROGRAM	\$20,000	\$7,982	COUNCIL
BIKE BOULEVARD DESIGN	\$120,000	\$48,845	DOT GRANT
URBAN FOREST MANAGEMENT PLAN & REVISED STREET TREE MASTER PLAN	\$60,000	\$0	COUNCIL
STREET/ROAD LIGHT REVIEW/ NEW LED LIGHTS	\$30,000	\$0	COUNCIL
CONTRACT ENGINEER - PROJECTS DESIGN	\$40,000	\$0	COUNCIL
STEAM WEEDING OF ROADS	\$85,000	\$21,449	COUNCIL
COMMUNITY SURVEY -ROADS & PARKS	\$0	\$0	COUNCIL
<b>TOTAL TRANSPORT</b>	<b>\$437,000</b>	<b>\$97,232</b>	
<b>DEVELOPMENT SERVICES</b>			
SWAN RIVER TRUST PRECINCT PLAN REVIEW	\$5,000	\$14,000	COUNCIL
STREETScape PROTECTION AREA(EILEEN TO WILSON)	\$30,000	\$0	COUNCIL
TPS # 4A FINALISATION	\$0	\$0	COUNCIL
MUNICIPAL HERITAGE INVENTORY	\$10,000	\$0	COUNCIL
TREE ASSESSMENT	\$5,000	\$0	COUNCIL
STRATEGIC PLANNING FRAMEWORK STAGE 1 & 2 INC COMMUNITY CONSULTATION	\$161,000	\$30,870	COUNCIL
STRATEGIC PLANNING FRAMEWORK STAGE 1 & 3	\$0	\$0	COUNCIL
CONTRACT RELIEF - BUILDING SURVEYOR	\$17,500	\$0	COUNCIL
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>\$228,500</b>	<b>\$44,870</b>	

**TOWN OF BASSENDEAN**  
**EXTRACT LIST OF PROJECTS & CONSULTANCIES**  
**For Year Ended 30 June 2019**

**Note 12: Projects & Consultancies List**

	2018/19 Budget	2018/19 Actual	FUNDING SOURCE
<b>ECONOMIC DEVELOPMENT</b>			
ECONOMIC DEVELOPMENT- DEVELOPMENT PLAN	\$32,500	\$402	COUNCIL
OLD PERTH RD INITIATIVES	\$64,745	\$13,533	COUNCIL
BUSINESS PLAN - PUBLICITY & PROMOTION	\$30,000	\$7,059	COUNCIL
EMRC PROJECTS - ECONOMIC DEVELOPMENT	\$6,295	\$0	COUNCIL
EMRC PROJECTS - REGIONAL EVENTS	\$6,294	\$14,239	COUNCIL
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$139,834</b>	<b>\$35,233</b>	
<b>GOVERNANCE</b>			
MARKETING & COMMUNICATIONS STRATEGY	\$81,000	\$0	
EMPLOYEE ASSISTANCE PROGRAM	\$30,000	\$26,996	COUNCIL
RECONCILIATION ACTION PLAN CONSULTATION	\$50,000	\$7,144	COUNCIL
ASHFIELD ACTION PLAN - ASHFIELD CAN	\$0	\$0	COUNCIL
GOVERNANCE - CORPORATE PLANNING	\$37,000	\$16,406	COUNCIL
RATING INCENTIVE SCHEME	\$0	\$0	COUNCIL
COUNCIL ELECTIONS	\$0	\$0	COUNCIL
OCCUPATIONAL HEALTH & SAFETY PROGRAMS	\$9,000	\$1,750	COUNCIL
SERVICE REVIEW - SENIORS & DISABILITY SERV + HRV	\$25,000	\$0	
REVIEW COMMUNITY CONSULTATION POLICY & CBP	\$0	\$14,590	COUNCIL
<b>TOTAL GOVERNANCE</b>	<b>\$232,000</b>	<b>\$66,886</b>	
<b>HEALTH</b>			
MOSQUITO CONTROL PROGRAM	\$36,000	\$0	COUNCIL
PEST - RAT ERADICATION PROGRAM	\$2,400	\$351	COUNCIL
<b>TOTAL HEALTH</b>	<b>\$38,400</b>	<b>\$351</b>	
<b>RANGERS</b>			
CONSTABLE CARE PROGRAM	\$5,500	\$5,500	COUNCIL
EMRC - FLOOD MARKINGS	\$15,000	\$15,649	COUNCIL
EMERGENCY SERVICES CONTRACTS	\$36,000	\$4,950	COUNCIL
<b>TOTAL RANGERS</b>	<b>\$56,500</b>	<b>\$26,099</b>	
<b>ENVIRONMENT</b>			
LOT 271 HAMILTON STREET - PREPARE SITE TO ACCOMMODATE DEVELOPMENT	\$50,800	\$0	COUNCIL
BINDARING HYDROLOGY STUDY	\$10,000	\$0	COUNCIL
SUSTAINABILITY - COMMUNITY EDUCATION PROGRAMME	\$10,000	\$3,233	COUNCIL
EMRC - REGIONAL INTEGRATED TRANSPORT PROJECTS	\$6,000	\$6,077	COUNCIL
EMRC -ENVIRONMENTAL & SUSTAINABILITY PROGRAM - ENERGY, WATER & CLIMATE CHANGE	\$41,000	\$45,423	COUNCIL
SUSTAINABILITY - COMMUNITY GRANTS & PROJECTS	\$10,000	\$0	COUNCIL
SUSTAINABILITY - CLEVER CLIMATE PROGRAM	\$5,000	\$0	COUNCIL
WASTE EDUCATIONAL PROG (Schools, Better Bin Etc)	\$25,420	\$0	COUNCIL
WASTE MANAGEMENT SURVEY FOR FUTURE NEEDS	\$0	\$0	COUNCIL
WASTE MANAGEMENT STICKERS	\$38,800	\$0	\$28k GRANT
<b>TOTAL ENVIRONMENT</b>	<b>\$197,020</b>	<b>\$54,733</b>	
<b>TOTAL PROJECTS INCLUDED IN OPERATING EXPENDITURE</b>	<b>\$2,062,954</b>	<b>\$478,554</b>	