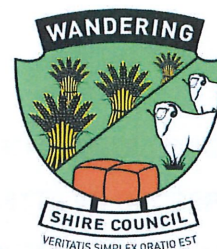


# SHIRE OF WANDERING

22 Watts Street, Wandering WA 6308  
Ph: 08 9884 1056  
www.wandering.wa.gov.au



## *Our Vision:*

*Wandering is a community of responsible, resilient and adaptable residents thriving in our scenic, economically diverse environment.*

# ORDINARY MEETING OF COUNCIL

## Minutes 17 February 2022

These Minutes of the meeting held 17 February 2022 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 17 March 2022 by the Presiding Member, Cr P Treasure.

Cr P Treasure  
Presiding Member  
17 March 2022

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# ORDINARY MEETING OF COUNCIL MINUTES

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting declared open at 3:47pm

*We wish to acknowledge the traditional custodians of the land we are meeting on today. We acknowledge and respect their continuing culture and the contribution they make to the Shire of Wandering, and convey our respects to Elders past and present*

## 2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

### Present:

Cr I Turton	Shire President	Cr P Treasure	Deputy Shire President
Cr G Parsons		Cr M Watts	
Cr G Curtis		Cr G Hansen	

Ian Fitzgerald	ACEO	Barry Gibbs	EMTS
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### Apologies

Cr S Little

## 3. DISCLOSURE OF INTERESTS

### 3.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Division 6 Subdivision 1 of the Local Government Act 1995 requires Council Members and Employees to declare any direct or indirect financial interest or general interest in any matter listed in this Agenda.

The Act also requires the nature of the interest to be disclosed in writing before the meeting or immediately before the matter be discussed.

NB: A Council member who makes a disclosure must not preside or participate in, or be present during, any discussion or decision-making procedure relating to the declared matter unless the procedures set out in Sections 5.68 or 5.69 of the Act have been complied with.

#### DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

Disclosures of Interest Affecting Impartiality are required to be declared and recorded in the minutes of a meeting. Councillors who declare such an interest are still permitted to remain in the meeting and to participate in the discussion and voting on the particular matter. This does not lessen the obligation of declaring financial interests etc. covered under the Local Government Act.

To help with complying with the requirements of declaring Interests Affecting Impartiality the following statement is recommended to be announced by the person declaring such an interest and to be produced in the minutes.

"I (give circumstances of the interest being declared, eg: have a long-standing personal friendship with the proponent). As a consequence, there may be a perception that my impartiality on this matter may be affected. I declare that I will consider this matter on its merits and vote accordingly".

### 3.2. DISCLOSURE OF FINANCIAL/PROXIMITY INTERESTS

Nil

## 4. PUBLIC QUESTION TIME

No members of the public present.

## 5. APPLICATIONS FOR LEAVE OF ABSENCE

Cr Turton requested Leave of Absence from the March 17 2022 Council meeting.

**COUNCIL DECISION**

Moved Cr Watts

Seconded Cr Curtis

That Council approves Leave of Absence for Cr Turton for the 17 March 2022 Council meeting.

**CARRIED 6/0****6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****6.1. ORDINARY MEETING OF COUNCIL HELD – 16 DECEMBER 2021****COUNCIL DECISION**

Moved Cr Treasure

Seconded Cr Hansen

That the Minutes of the Ordinary Meeting of Council held 16 December 2021 be confirmed as a true and correct record of proceedings without amendment.

**CARRIED 6/0****6.2. SPECIAL MEETING OF COUNCIL HELD – 27 JANUARY 2022****COUNCIL DECISION**

Moved Cr Curtis

Seconded Cr Hansen

That the Minutes of the Special Meeting of Council held 27 January 2022 be confirmed as a true and correct record of proceedings without amendment.

**CARRIED 6/0****6.3. SPECIAL MEETING OF COUNCIL HELD – 3 FEBRUARY 2022****COUNCIL DECISION**

Moved Cr Curtis

Seconded Cr Treasure

That the Minutes of the Ordinary Meeting of Council held 3 February 2022 be confirmed as a true and correct record of proceedings without amendment.

**CARRIED 6/0****7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION**

Cr Turton acknowledged the work undertaken by the A/CEO to date and his efforts put into the management of the Shire's operations and further Council's appreciation of the A/CEO agreeing to extend his time with the Shire whilst the recruitment of a permanent CEO continues.

**8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil.

**9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS****9.1. AUDIT COMMITTEE – 17 FEBRUARY 2022****9.1.1 – COUNCIL DECISION**

Moved Cr Treasure

Seconded Cr Hansen

That Council receives the Minutes of the Audit Committee meeting held 17 February 2022.

**CARRIED 6/0**

**9.1.2 – COUNCIL DECISION**

Moved Cr Curtis

Seconded Cr Treasure

That Council receives the Annual Financial Statements, Auditor’s Report and Management Report for the 2020/21 financial year.

**CARRIED 5/1**

**CR PARSONS VOTED AGAINST**

**9.1.3 – COUNCIL DECISION**

Moved Cr Hansen

Seconded Cr Curtis

That Council adopts the Compliance Audit Return for the period 1 January 2021 to 31 December 2021.

**CARRIED 6/0**

## 10. ACTING CHIEF EXECUTIVE OFFICER'S REPORTS

### 10.1.CHANGE OF PURPOSE – RESERVE FUND

<b>Proponent</b>	N/A
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	N/A
<b>Author of Report</b>	Ian Fitzgerald A/CEO
<b>Date of Meeting</b>	17/2/2022
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	N/A
<b>Attachments</b>	Nil

#### BRIEF SUMMARY

Council to consider changing the purpose of the Leave Reserve Fund to allow it to be used for payment of Accrued Employee Entitlements which would include both annual and long service leave entitlements paid on resignation or when a staff member takes a period of long service leave.

#### BACKGROUND

The Reserve Fund has been in place for a number of years and holds funds set aside to cover the expense when a staff member or former staff member takes a period of long service leave.

It should be noted that long service leave is the only form of leave that is transferable between local governments and is only payable when the employee meets the service requirements set out in Long Service Leave Regulations.

#### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995 s6.11(2)*

- (2) *Subject to subsection (3), before a local government —*
- (a) *changes\* the purpose of a reserve account; or*
  - (b) *uses\* the money in a reserve account for another purpose,*
- it must give one month's local public notice of the proposed change of purpose or proposed use.*

*\* Absolute majority required.*

- (3) *A local government is not required to give local public notice under subsection (2) —*
- (a) *where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or*
  - (b) *in such other circumstances as are prescribed.*
- (4) *A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.*

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

The proposed change will allow for reserve funds to be used to meet both accrued annual and long service leave entitlements of an employee that resigns from the shire rather than impacting on the current budget of the time thus smoothing out the expense over a period of years. The fund will also continue to be available to meet the expense of an existing staff member taking a period of long service leave.

It would be prudent to transfer an amount to the reserve fund each year to ensure the level of funds available meet the demand at any given point in time.

**STRATEGIC IMPLICATIONS****IMPROVE OUR FINANCIAL POSITION**

Our Goals	Our Strategies
<b>The Wandering Shire is financially sustainable</b>	Improve accountability and transparency Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs Prudently manage our financial resources to ensure value for money

**CONSULTATION/COMMUNICATION**

Shire President

Deputy President

**COMMENT**

As Council would be aware there are 2 senior staff members who have contracts due to expire at the end of the current financial year or very early into 2022/23. Both employees will be entitled to long service leave accruals at the time their contracts are expiring as well as normal annual leave accruals that have not been used at that date. Whilst some of the long service leave entitlement will be recoverable from local governments work at previously there will be a portion that will be the responsibility of the Shire of Wandering.

At present there is no provision for the payout of unused annual leave at time of resignation or contract termination. There does not appear to be provision in the current salaries and wages budget for payment of unused leave at contract termination.

The change in purpose proposed will help cushion the financial impact on the payout of the unused annual leave this financial year but it will be necessary to ensure funds are regularly transferred to the reserve fund to help cover expense in future years.

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION – ITEM 10.1 10.1. CHANGE OF PURPOSE – RESERVE FUND**

Moved Cr Hansen  
 Seconded Cr Watts

That Council, in accordance with section 6.11(2) of the *Local Government Act 1995*, hereby gives notice that Council intends to change the Name and Purpose of a Reserve Fund. The "Leave Reserve Fund" is to become the "Accrued Employee Entitlements Fund" and the purpose of the funds included is "to be utilised for meeting the expense of accrued annual and long service leave entitlements on the resignation of an employee".

**CARRIED 6/0**

**10.2. WANDERING CAMP OUT WEEKEND – FEES & CHARGES**

<b>Proponent</b>	Wandering Camp Out Weekend Inc
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	Caravan Park, Cheetanning Oval, Community Centre & Community Centre Oval
<b>Author of Report</b>	Ian Fitzgerald, A/CEO
<b>Date of Meeting</b>	17/2/2022
<b>Previous Reports</b>	16/07/2020, 18/02/2021, 18/03/2021
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	11.116.11601:CC38
<b>Attachments</b>	Nil

**BRIEF SUMMARY**

Council has received a request from the Wandering Camp Out Weekend (WCOW) for use of the Caravan Park, and Cheetanning Oval, for the 2022 WCOW event. This year the WCOW event will require the facilities from Wednesday 19 October through to Monday 24 October.

**BACKGROUND**

The Wandering Camp Out Weekend (WCOW) is scheduled for the weekend of 22-23 October 2022. The WCOW Committee have requested all facilities for the period Wednesday 19 October 2022 to Monday 24 October 2022 inclusive.

The Council previously had in its fees and charges a subsidised rate caravan park sites for the Camp Out Weekend of:

- \$15 Powered site - Friday and Saturday incl; and
- \$10 Unpowered site – Friday and Saturday incl.

To exclusively hire the Caravan Park, the rate is \$495 per 24 hours or part thereof. In lieu of charging per powered or unpowered site, it is recommended that Council consider a discounted daily rate, that includes the provision of a skip bin service.

The 2021/22 Fees and Charges do not have specific mention of rates to be charged for the Wandering Camp Out Weekend.

**STATUTORY/LEGAL IMPLICATIONS**

*Local Government Act 1995 s6.12*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Based on the set fee for booking the park exclusively the income for be \$2,475 – based on \$495 per day for five days presuming they would move in during the Wednesday and move out on the Monday. The cost to book the chalets is \$132 per night which would equate to an income of \$1,320.

The total income based on normal charge out rates would be \$3,795.

**STRATEGIC IMPLICATIONS****IMPROVE THE ECONOMIC GROWTH OF OUR COMMUNITY**

<b>Our Goals</b>	<b>Our Strategies</b>
<b>Capture tourism opportunities locally</b>	Encourage tourists, longer stays and repeat visitation Provide for and maintain infrastructure that grows tourism

**CONSULTATION/COMMUNICATION**

Email received from WCOW



**COMMENT**

The previous Wandering Camp Out Weekend was very successful but did come at a cost to Council in both reduced caravan park income plus in-kind support provided to help set-up and run the event.

The email received in relation to booking the facility for 2022 does not request any reduction in hire charges or in-kind assistance.

To help support a local community group to run a successful event it would be appropriate for Council to look at some reduction in hire fees and to make an in-kind contribution towards set-up including traffic management and provision of waste service.

The author recommends that the Wandering Camp Out Weekend be offered the facilities requested for \$2,000 which is an approximate discount of 50%.

Prior to the adoption of the 2022/23 budget the administration will have a conversation with the WCOV Committee to ascertain the level of in-kind support required for the 2022 event.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION – ITEM 10.2 WANDERING CAMP OUT WEEKEND – FEES & CHARGES**


Moved Cr Treasure

Seconded Cr Hansen

That Council approve:

- 1) The exclusive hire of the Wandering Caravan Park including the chalets for the period 19 October to 24 October 2022 to the Wandering Camp Out Weekend for a reduced fee of \$2,000 inclusive of GST.
- 2) The Shire administration negotiating the level of in-kind support requested from the Shire of Wandering in support of the 2022 event subject to funds being available in the 2023/23 Annual Budget.

**CARRIED 6/0**

**AUTHOR'S SIGNATURE:**

### 10.3.WANDERING FAIR – FINANCIAL SUPPORT

<b>Proponent</b>	Wandering Fair
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	Community Centre Oval & Community Centre
<b>Author of Report</b>	Ian Fitzgerald, A/CEO
<b>Date of Meeting</b>	17/2/2022
<b>Previous Reports</b>	20/02/2020 – 19/12/2019
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	11.116.11601:EM193
<b>Attachments</b>	Nil

#### BRIEF SUMMARY

Council has received a request from the Wandering Fair Committee for financial and in-kind assistance with the proposed 2022 Wandering Fair.

#### BACKGROUND

Council provided a \$3,000 donation, fee waiver and in-kind support towards the 2020 Wandering Fair which was a successful event.

#### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995 s6.12*

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Council has in the past provided \$3,000 to the Wandering Fair Committee.

As this event will be held later in the year Council has the opportunity to make the necessary provision in the 2022/23 annual budget.

#### STRATEGIC IMPLICATIONS

##### RETAIN AND GROW OUR POPULATION

Our Goals	Our Strategies
People feel safe, connected and actively involved in the community	Facilitate and support activities that optimise use of our facilities Assist Community and sporting organisations to remain sustainable and active Engage and celebrate local culture, both indigenous and non-indigenous Facilitate and support Emergency Services Planning Preserve our history

##### IMPROVE THE ECONOMIC GROWTH OF OUR COMMUNITY

Our Goals	Our Strategies
Capture tourism opportunities locally	Encourage tourists, longer stays and repeat visitation Provide for and maintain infrastructure that grows tourism

#### CONSULTATION/COMMUNICATION

Correspondence from Wandering Fair Committee

**COMMENT**

The previous Wandering Fair was very successful and was supported by Council.

This year the Committee is planning on holding the fair on Saturday 22 October which is the same weekend of the Wandering Campout Weekend.

The events will be run by separate groups but they are planning on working together to make better use of resources and other matters including the hiring of toilets, engaging of food vans and entertainment.

The groups are to be commended for working together to ensure both events are successful and do not place to greater strain on the available volunteers and community groups.

Prior to the adoption of the 2022/23 budget the administration will have a conversation with the Wandering Fair Committee to ascertain the level of in-kind support required for the 2022 event.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION – ITEM 10.3 - WANDERING FAIR COMMITTEE – REQUEST FOR FINANCIAL ASSISTANCE**

Moved Cr Curtis

Seconded Cr Treasure

That Council support the request of the Wandering Fair Committee in September 2022 by way of:

- a) Cash contribution of \$2,000
- b) Full fee waiver for the use of the Wandering Community Centre and oval precinct
- c) In-kind support by means of Shire staff and equipment to assist with set up and pack up, printing of flyers etc, and advertising in the Echo and on the Shire's and CRC's websites and social media pages subject to funds and staff resources being available in the 2023/23 Annual Budget.

**CARRIED 6/0**

Council resolution slightly reduced the cash contribution with the 2022/2023 budget unknown at this point in time.

Mr Barry Gibbs, EMTS, withdrew from the meeting at 4.36pm

Cr Watts withdrew from the meeting at 4.39pm

## 10.4 FAST ATTACK APPLIANCE

<b>Proponent</b>	Shire of Wandering
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	District
<b>Author of Report</b>	Ian Fitzgerald, A/CEO
<b>Date of Meeting</b>	17/2/2022
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	05.051.05108
<b>Attachments</b>	Nil

### BRIEF SUMMARY

Council is asked to support the Wandering Volunteer Bushfire Brigades in their application for a permanent fast attack fire appliance to be allocated to Wandering and to lobby Department of Fire and Emergency Services and local politicians to try and achieve a positive outcome.

### BACKGROUND

Each fire season the Shire of Wandering is allocated a fast attack vehicle but this allocation is dependent on availability, needs of other areas and can be withdrawn at any time if it is deemed another area has a greater need.

### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995 s6.12*

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

Nil – any vehicle provided would be through the ESL and fully funded including maintenance.

### STRATEGIC IMPLICATIONS

#### RETAIN AND GROW OUR POPULATION

<b>Our Goals</b>	<b>Our Strategies</b>
<b>People feel safe, connected and actively involved in the community</b>	Facilitate and support activities that optimise use of our facilities Assist Community and sporting organisations to remain sustainable and active Engage and celebrate local culture, both indigenous and non-indigenous Facilitate and support Emergency Services Planning Preserve our history

#### PROVIDE STRONG LEADERSHIP

<b>Our Goals</b>	<b>Our Strategies</b>
<b>9. A well informed Community</b>	9.1 Foster opportunities for connectivity between Council and the Community
<b>10. We plan for the future and are strategically focussed</b>	10.1 Ensure accountable, ethical and best practice governance 10.2 Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan 10.3 Service level plans detail operational roles, responsibilities and resources 10.4 Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

### CONSULTATION/COMMUNICATION

Council

Chief Bushfire Control Officer

**COMMENT**

In order to obtain a new appliance or fire shed Council is required to complete a Resource to Risk document outlining the reasons and justification for the allocation of the additional appliance or facility. This document goes to the regional DFES Office for support or rejection before going up the line to DFES Head Office.

A Resource to Risk has been prepared for a fast attack vehicle previously and submitted to the regional office where it has received support. The problem has been that once it gets to head office the request is declined on the basis that we do not have sufficient fire history and there is not enough money in the pool to purchase and equip the number of appliances required across the state.

With the weather patterns changing and the severity of fires intensifying, as we saw recently with fires in our neighbouring shires, there is a need to be proactive in getting the best range of appliances and equipment to support our local bushfire volunteers.

The proposal is to rework the Resource to Risk document requesting the allocation of a new permanent fast attack vehicle and lobby local politicians to get a positive outcome. It is also proposed to get letters of support from neighbouring Councils requesting them to outline the benefits they have seen in having a permanent fast attack vehicle as a part of their fire-fighting fleet.

**VOTING REQUIREMENTS**

Simple Majority

EMTS Barry Gibbs re-joined the meeting at 4.40pm

Cr Watts re-joined the meeting at 4.46pm

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION– ITEM 10.4 – FAST ATTACK APPLIANCE**

Moved Cr Treasure

Seconded Cr Hansen

That Council formally support the submission of a Resource to Risk application to Department of Fire and Emergency Services for the allocation of a permanently based fast attack fire appliance in Wandering and lobby local politicians for their support in getting a positive outcome for our local bushfire volunteers.

**CARRIED 6/0**

## 11. OTHER OFFICER'S REPORTS

### 11.1 APPLICATION FOR DEVELOPMENT APPROVAL – SEA CONTAINER (OUTSIDE BUILDING ENVELOPE) – LOT 201 (NO. 30) ECHIDNA CLOSE, WANDERING

PROPERTY DETAILS			
Assessment No:	A548	Owner:	Matthew Pursell and Karen Pursell
Corresp. No:	PA252	Date Received:	12 November 2021
Lot/Location No:	Lot 201 (No. 30)		
Street Name:	Echidna Close	Suburb:	Wandering

PURPOSE:	
Description of Proposed Use:	Sea Container (Outside Building Envelope)
Nature of any existing buildings and or/use:	N/A - vacant site
Zoning:	Rural-Residential
Zoning Use Code:	N/A
Heritage Listed:	N
Setback variation required:	N/A
Policy Applicable:	Local Planning Policy 3 - Sea Containers
Author of Report:	Ryan Munyard - Senior Town Planner (Altus Planning)
Date of Meeting:	17/02/2022
Attachment:	Plans

#### BACKGROUND:

The Shire has received an application for development approval to place a sea container on Lot 201 (No. 30) Echidna Close, Wandering ('subject site' or 'site'), outside the designated building envelope.

The subject site was created as part of a two-lot subdivision of the original Parent Lot in circa 2018 and is located south-west of the Wandering Town Site, within the 'Blackboy Springs Estate'. Within the locality, the site is approximately 250m north-east of the Echidna Close/O'Connell Road intersection and measures 4ha (refer Figure 1 overleaf). The subject site and surrounding lots are all zoned Rural-Residential with properties ranging between approximately 4-8ha in size.

The site is currently vacant and the sea container is proposed to be located approximately 6m north-east of the building envelope and approximately 22m south-west of an existing creek that intersects through the property.



Figure 1: Aerial imagery with cadastral overlay of subject site and surrounds (Source: Landgate 2021)

**COMMENT:****Public Consultation:**

The subject application was advertised in accordance with Clause 64 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015* between 6 and 21 December 2021 (15 days).

No submissions were received during the public consultation period.

**Town Planning Scheme No. 3:**

The subject site is zoned 'Rural-Residential' under the Shire of Wandering's *Town Planning Scheme No. 3* ('TPS3' or 'Scheme'). The objectives for the Rural-Residential zone are provided at Clause 4.2 of the *Scheme* and state as follows:

- a) *"to select areas wherein closer subdivision will be permitted to provide for such uses as hobby farms, horse breeding, rural-residential retreats, and rural-based commercial uses that are consistent with a rural residential zone.*
- b) *to generally select areas that are within approximately 8 kilometres of the town of Wandering to facilitate the provision of services to residents.*
- c) *to make provision for retention of the rural landscape and amenity in a manner consistent with the orderly and proper planning of such areas.*
- d) *having regard for the size of the district, the fragile nature of the environment in many places, and the difficulties faced by the local government in providing services away from the town of Wandering, the local government will generally favour Rural-Residential zones be located close to the town of Wandering and then only where the environmental impacts are manageable."*

With respect to the above, only Objective (c) is relevant and is discussed further in this Report.

When the Blackboy Springs Estate was created as part of the original subdivision of the area, building envelopes were prescribed for all the Rural-Residential created lots. A revised 1,600m<sup>2</sup> building envelope was subsequently designated for the site to reflect the 2018 approved subdivision layout. The *Scheme* defines a "building envelope" as follows:

*"means an area of land within a lot marked on a plan approved by the local government within which all buildings and effluent disposal facilities on the lot must be contained."*

Schedule 11, No. 2 of the *Scheme* applies to the Blackboy Springs Estate and references building envelopes for the Rural-Residential zoned lots. As the proposed sea container will be located outside the building envelope, development approval is therefore required.

Clause 5.16 of *TPS3* prescribes various standards for development in the Rural-Residential zone. An assessment of the proposed sea container against these standards is tabled below.

Scheme Provision	Assessment Comments
<p><u>Clause 5.16.1</u> Minimum building setback:</p> <ul style="list-style-type: none"> <li>• Front - 30m</li> <li>• Rear - 10m</li> <li>• Side - 10m</li> </ul>	<p>The designated building envelope for the site overrides the setback requirements of Clause 5.16.1. Notwithstanding, these setbacks provide guidance in the exercise of discretion when considering the appropriateness of the proposed sea container location, which are as follows:</p> <ul style="list-style-type: none"> <li>• Front - Approximately 75m</li> <li>• Rear - Approximately 81m</li> <li>• Side - Approximately 35m (to abutting north eastern neighbour) and 93m (to abutting southern neighbour) respectively</li> </ul>

Scheme Provision	Assessment Comments
	<p>In this regard, the setbacks are considered acceptable on the basis of the following:</p> <ul style="list-style-type: none"> <li>• The sea container is to be located centrally within the site.</li> <li>• Due to the natural topography of the subject site, the container will be located near one of the “low points” of the site.</li> <li>• The container will be adjacent to an existing mature vegetation cluster on the site which will reduce views of the container from the abutting southern property. Any remaining visible portions are considered acceptable on the basis of the following: <ul style="list-style-type: none"> <li>○ The approximate 140m separation distance from the southern neighbouring dwelling; and</li> <li>○ The limited size of the container (approximately 15m<sup>2</sup>), which will occupy approximately 0.03% of the subject site and its equivalent single-storey height.</li> </ul> </li> <li>• There is significant established vegetation towards the north-east of the site which further assists screening of the container from properties in that direction.</li> <li>• The metal construction of the sea container and its proposed colour (tan) is considered compatible with the surrounding locality as it presents a rural aesthetic.</li> </ul> <p>Further to the above and as previously stated, no objection was received during the public consultation period.</p>
<p><u>Clause 5.16.2</u> Development shall include the requirements as set out in Schedule 11, No. 2 of the <i>Scheme</i> and the associated plan of subdivision.</p>	<p>Only sub-provisions 4 and 5 are relevant to the proposal. These are as follows:</p> <p><u>Provision 4 (20m low fuel radius maintained around all buildings)</u></p> <ul style="list-style-type: none"> <li>• The proposal is a non-habitable structure and will be constructed of non-combustible materials (steel).</li> <li>• Horizontal clearance from the sea container to the nearest existing vegetation within the centre of the site is approximately 3m. Whilst this represents a variation to this Provision, the proposal is exempt under planning legislation from requiring an accompanying Bushfire Management Plan (‘BMP’) as it is non-habitable.</li> <li>• There are no other structures on the site where the proposed container might otherwise encroach into the prescribed 20m low fuel radius.</li> </ul> <p>Based on the above, the sea container is acceptable with respect to Provision 4.</p> <p><u>Provision 5 (Shire may require planting of 50 trees and maintenance for 2 year period)</u></p>



Scheme Provision	Assessment Comments
	<p>The sea container will not require the removal of any vegetation. Accordingly, there is no sufficient nexus to require replanting of the site with additional vegetation.</p> <p>Furthermore, and as previously mentioned, the location of the container adjacent to the existing mature vegetation within the centre of the site assists in minimising visual impacts of the proposal.</p>
<p><u>Clause 5.16.3</u></p> <p>a) Development approval required for all development in Rural-Residential zone.</p> <p>b) Maximum 1 dwelling per lot.</p> <p>c) All trees shall be retained unless otherwise approved by the Shire.</p> <p>d) If the land is considered deficient, the Shire may require replanting of the site as a condition of any approval.</p> <p>e) Appropriate measures must take place to prevent noise, odour or dust from the keeping of animals.</p> <p>f) The Shire may take any action to prevent detrimental impacts such as overstocking or erosion due to the keeping of animals.</p> <p>g) The Shire may require provision for bush fire control measures in accordance with an adopted local planning policy.</p>	<p>a) A development application has been submitted seeking approval for the proposed sea container outside the building envelope.</p> <p>b) N/A - The site is currently vacant.</p> <p>c) The proposal will not result in the removal of any existing trees on the site.</p> <p>d) See above assessment comments for Clause 5.16.2, Provision 4.</p> <p>e) N/A</p> <p>f) N/A</p> <p>g) N/A - The proposed sea container is not a habitable building.</p>
<p><u>Clause 5.16.4</u></p> <p>When considering an application, the Shire will also have regard to the following:</p> <p>a) the colour and texture of external building materials;</p> <p>b) building size, height, bulk, roof pitch;</p> <p>c) setback and location of the building on its lot;</p> <p>d) architectural style and design details of the building;</p> <p>e) relationship to surrounding development;</p> <p>f) other characteristics considered by the local government to be relevant.</p>	<p>a) The sea container will be constructed of steel, with a corrugated pattern. This is considered to be "rural-compatible".</p> <p>b) The dimensions of the container will be approximately 6m long x 2.5m wide. This equates to approximately 15m<sup>2</sup> which is 0.03% of the total lot area and is considered insignificant. The proposed 2.6m approximate height is equivalent to the typical wall height of a single-storey dwelling.</p> <p>c) The proposed location of the sea container minimises visibility from the street due to the significant front setback, existing vegetation and topography of the site. Any visible portions to neighbouring properties are considered acceptable on the basis of the following:</p> <ul style="list-style-type: none"> <li>o The approximate 140m separation distance from the nearest dwelling;</li> <li>o The limited physical dimensions of the container; and</li> <li>o The construction materials and proposed tan colour.</li> </ul> <p>d) Within the context of the overall site, the size of the container is considered insignificant and the flat roof of the container further assists in minimising visibility of the structure.</p> <p>e) Sea containers are becoming a popular form of cost-effective storage and can no longer be considered an atypical form of development for Rural and Rural-Residential zoned lots. See assessment against <i>Local Planning Policy 3 - Sea Containers</i>, below.</p>

Scheme Provision	Assessment Comments
	f) The landowners have advised that the container is to be "tan" in colour and will be placed permanently on-site. The container will store tools for the rural upkeep and maintenance of the site (e.g. firebreak equipment, ride-on mower, slasher etc). This is considered consistent with the Rural-Residential zoning of the site.

Based on all the above, the proposed sea container is considered acceptable with respect to the applicable Scheme provisions.

### Local Planning Policy 3 - Sea Containers ('LPP3' or 'Policy'):

The purpose of *LPP3* is to provide guidance to Council and landowners on the use and siting of sea containers and in this regard the *Policy* sets out a series of development provisions. An assessment of the proposal against these provisions is tabled below.

Policy Provision	Assessment Comments
a) All containers shall require the planning approval of Council.	The subject application seeks development approval for the proposed sea container.
b) As they are second-hand relocated structures, containers are not considered as being "ancillary outbuildings".	Noted. There are no existing buildings on the subject site
c) Containers may be approved in any zone.	The subject site is zoned Rural-Residential pursuant to <i>TPS3</i> .
d) There is a presumption that no more than one container will be permitted per property, particularly in the Residential Zone. Council may consider additional containers where it is satisfied that there is a genuine need for such container(s).	One container is proposed as part of the subject application.
e) Containers may be approved on a vacant property.	The subject site is vacant and the container is proposed to store tools and equipment for the maintenance of the property.
f) Containers are not to be used for habitable purposes, unless specifically repurposed for such use.	The application does not propose the use of the container for habitation.
g) Containers are not to be located within front boundary setbacks as required by Town Planning Scheme No. 3 or the Residential Design Codes.	The container is to be located outside the designated building envelope, towards the north-east corner of the subject site.  The presence of a building envelope means <i>Scheme</i> setbacks do not technically apply. Notwithstanding, the approximate proposed setback 75m front setback exceeds the minimum 30m <i>Scheme</i> requirement.
h) Containers may be temporarily placed on a property to store building materials while construction of a house is being carried out on the property. Where containers are proposed for a temporary period the following will apply: <ul style="list-style-type: none"> <li>i. The use will expire with the building licence.</li> <li>ii. A building licence for the dwelling must be issued before a planning approval is granted for a container.</li> <li>iii. The container must be maintained in a reasonable condition as determined by Council.</li> </ul>	N/A - As previously stated, the Applicant seeks approval for the sea container to remain on the site permanently.

Policy Provision	Assessment Comments
<p>i) Where containers are proposed to be permanently installed on a property the following will apply:</p> <ul style="list-style-type: none"> <li>i. They should be adequately screened from view and shall not be easily seen from nearby roads, other public places, or adjoining properties.</li> <li>ii. They should be painted in muted tones to the satisfaction of the Shire, so as not to be visually intrusive.</li> <li>iii. They should be maintained in good repair with no visible rust marks.</li> </ul>	<p>As previously stated, the sea container will be screened from the street by existing mature vegetation on the site. Extensive established vegetation also exists in the north-east portion of the site to screen the container from view of properties in that direction.</p> <p>As previously mentioned, with respect to the abutting southern neighbour any visible portions are considered acceptable due to the 140m separation distance from the nearest dwelling, the limited dimensions of the container and its proposed finish/colour (see below).</p> <p>The Applicant has advised that the sea container will be painted in an "tan" earthy colour. In the event of Council approval, it is therefore recommended that a condition be imposed to secure this outcome and that the sea container be maintained for the life of development.</p>
<p>j) Applications for Town Planning Approval shall include:</p> <ul style="list-style-type: none"> <li>i. A scaled site plan showing the proposed location of the container and detailing setbacks to boundaries. The site plan shall also include other buildings, accessways, watercourses and vegetation on the property.</li> <li>ii. The proposed size and use of the container.</li> <li>iii. Evidence that the sea container will be adequately screened from view and shall not be easily seen from nearby roads, other public places, or adjoining properties.</li> </ul>	<p>The application and subsequently submitted amended plans provided sufficient information to allow a complete assessment of the proposal to be undertaken.</p>
<p>k) Containers approved in the Rural Residential Zones, shall not be located within the front boundary setback area or in areas designated for car parking or landscaping.</p>	<p>The sea container is located approximately 75m from the front boundary, outside of the street setback area.</p> <p>The proposed location of the container does not adversely impact any car parking or landscaping areas</p>

Based on all the above, the proposed sea container is considered acceptable and is therefore supported, subject to the conditions set out in the Officer's recommendation within this Report.

**POLICY:**

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of Wandering Town Planning Scheme No. 3*
- *Shire of Wandering Local Planning Policy 3 - Sea Containers*

**VOTING REQUIREMENTS:**

Simple Majority.

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION – APPLICATION FOR DEVELOPMENT APPROVAL  
– SEA CONTAINER (OUTSIDE BUILDING ENVELOPE) – LOT 201 (NO. 30) ECHIDNA CLOSE, WANDERING**

Moved Cr Treasure

Seconded Cr Hansen

That Council approves the application for development approval for the placement of the sea container at Lot 201 (No. 30) Echidna Close, Wandering, subject to the following conditions:

**Conditions:**

1. The development hereby approved shall occur in accordance with the plans and specifications submitted with the application and these shall not be altered or modified without the prior written approval of the Council.
2. The sea container shall not be used for industrial or commercial purposes and shall not be used for human habitation.
3. The sea container shall be finished/painted in a “tan” colour (or similar rural compatible colour, as determined/otherwise approved by the Shire of Wandering) to the satisfaction of the Shire and maintained thereafter by the landowner for the life of the development.
4. All stormwater generated by the development shall be managed and disposed of to the specifications and satisfaction of the Shire of Wandering.
5. Satisfactory buildings plans being approved by the Shire of Wandering.

**CARIED 6/0**

A	INITIAL ISSUE	N/A	CB 30/5/18	JAL	
REV.	DESCRIPTION	SURVEY BY/DATE	DRAWN BY/DATE	CHECK	

**NOTES:**

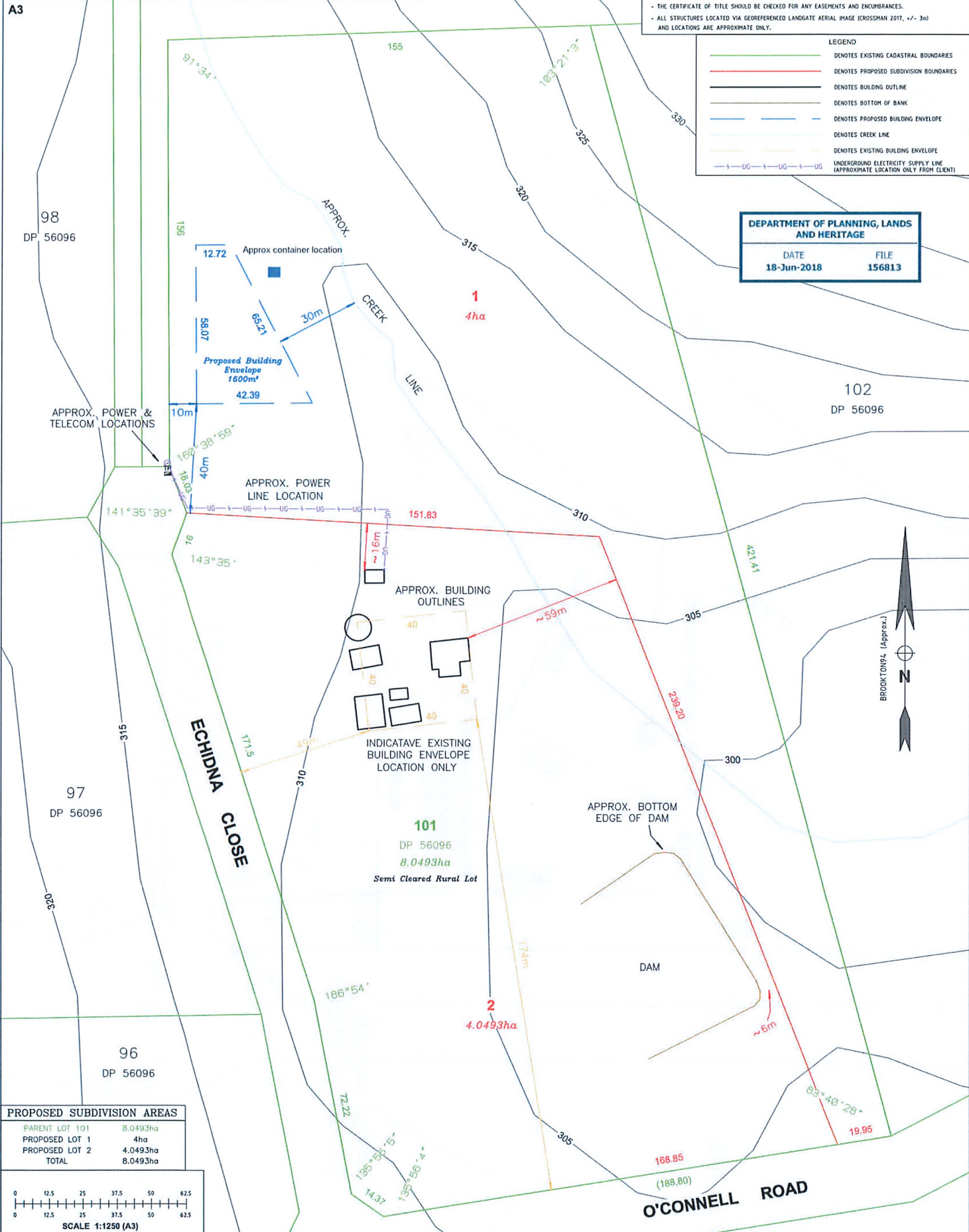
- THE TITLE BOUNDARIES AS SHOWN HEREON WERE NOT MARKED AT THE TIME OF THE SURVEY. BOUNDARIES SHOWN ARE BASED ON DEPOSITED PLAN 54094 DIMENSIONS AND LANDGATE SCDB DATA ONLY. THESE BOUNDARY LOCATIONS SHOULD BE VERIFIED BY A BOUNDARY RE ESTABLISHMENT SURVEY PRIOR TO DEMOLITION, EXCAVATION OR CONSTRUCTION.
- IT SHOULD BE NOTED THAT SERVICES WERE LOCATED BY CLIENT'S FIELD SKETCH. ALL SERVICE LOCATIONS SHOULD BE VERIFIED BY ALL RELEVANT AUTHORITIES PRIOR TO ANY DEMOLITION, EXCAVATION OR CONSTRUCTION, THEREFORE, NO RESPONSIBILITY IS TAKEN FOR SERVICE LOCATIONS.
- THE CERTIFICATE OF TITLE SHOULD BE CHECKED FOR ANY EASEMENTS AND ENCUMBRANCES.
- ALL STRUCTURES LOCATED VIA GEOREFERENCED LANDGATE AERIAL IMAGE (CROSSMAN 2017, +/- 3m) AND LOCATIONS ARE APPROXIMATE ONLY.

**LEGEND**

- DENOTES EXISTING CADASTRAL BOUNDARIES
- DENOTES PROPOSED SUBDIVISION BOUNDARIES
- DENOTES BUILDING OUTLINE
- DENOTES BOTTOM OF BANK
- DENOTES PROPOSED BUILDING ENVELOPE
- DENOTES CREEK LINE
- DENOTES EXISTING BUILDING ENVELOPE
- UG — UG — UG — UG — UG DENOTES UNDERGROUND ELECTRICITY SUPPLY LINE (APPROXIMATE LOCATION ONLY FROM CLIENT)

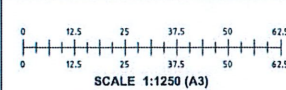
**DEPARTMENT OF PLANNING, LANDS AND HERITAGE**

DATE: 18-Jun-2018 FILE: 156813



**PROPOSED SUBDIVISION AREAS**

PARENT LOT 101	8.0493ha
PROPOSED LOT 1	4ha
PROPOSED LOT 2	4.0493ha
TOTAL	8.0493ha

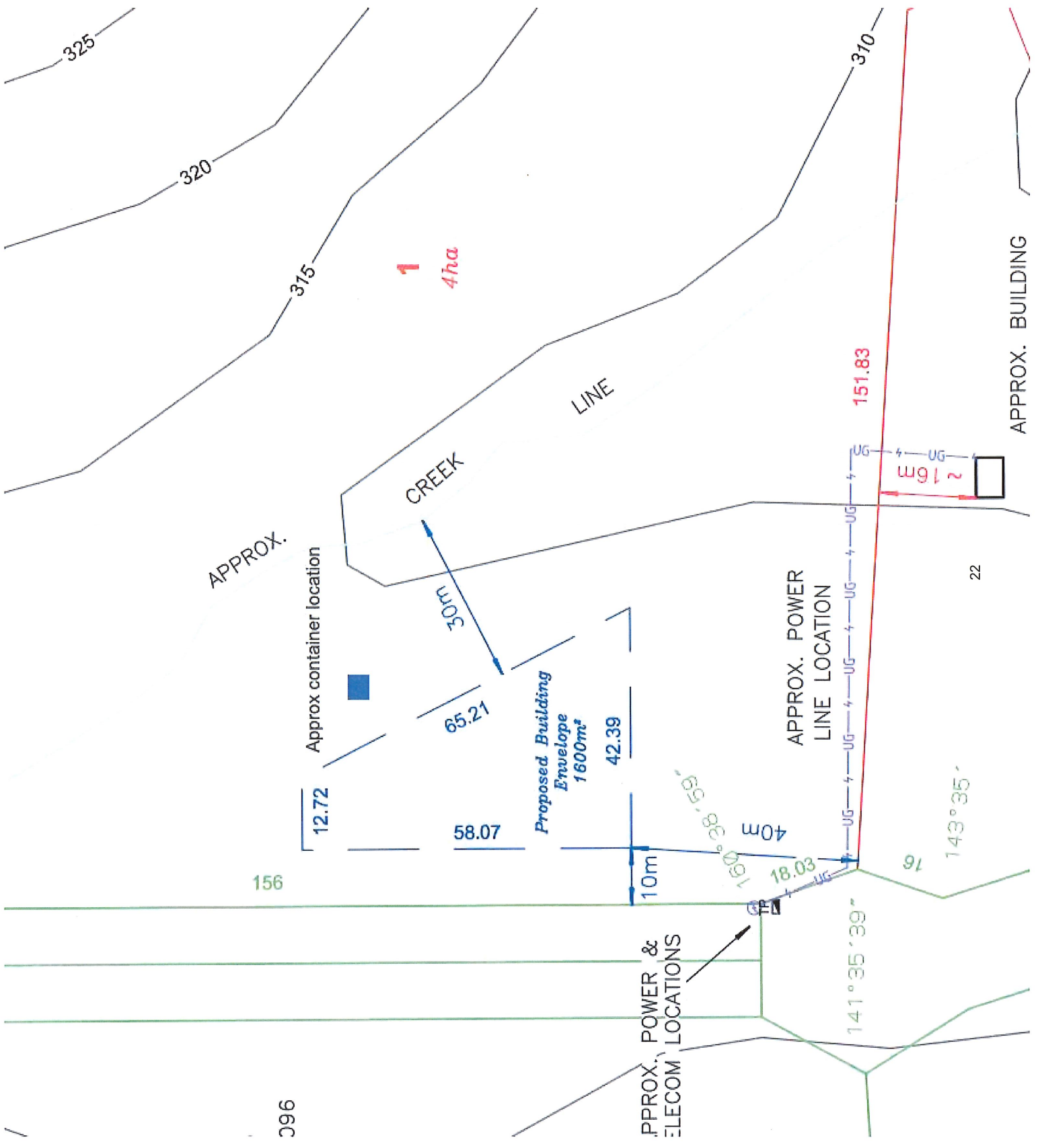


**LPD SURVEYS** LICENSED LAND SURVEYORS  
 LAND - PROPERTY - DEVELOPMENT  
 ENGINEERING & CONSTRUCTION  
 ABN: 89 617 902 628  
 0467 LPD SVY 0467 573 789  
 7B RAFFERTY ROAD MANDURAH, W.A. 6210  
 admin@lpdsurveys.com.au

CLIENT: **GLENDIA & TONY SLANN**  
 TITLE: **WAPC APPLICATION PLAN OF LOT 101 ON DEPOSITED PLAN 56096 ECHIDNA CLOSE, WANDERING**

LOCAL AUTHORITY: SHIRE OF WANDERING				HORIZONTAL DATUM: BROOKTON94 (Approx.)	
12d FILE: Echidna Cl - Plan				VERTICAL DATUM: AHD (ESINET LIDAR DATA)	
JOB No.	PLAN TYPE	DWG#	REV	CONTOUR INT	SHEET #
18:1084	- WAPC -	001	- A	5m	1 OF 2

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096

APPROX. POWER & ELECUM LOCATIONS

APPROX. POWER LINE LOCATION

APPROX. BUILDING

1  
4ha

APPROX.

Approx container location

CREEK

LINE

22

~16m

151.83

141° 35' 39"

143° 35'

40m

18.03

10m

Proposed Building Envelope 1600m<sup>2</sup>

65.21

58.07

30m

156

325

320

315

310



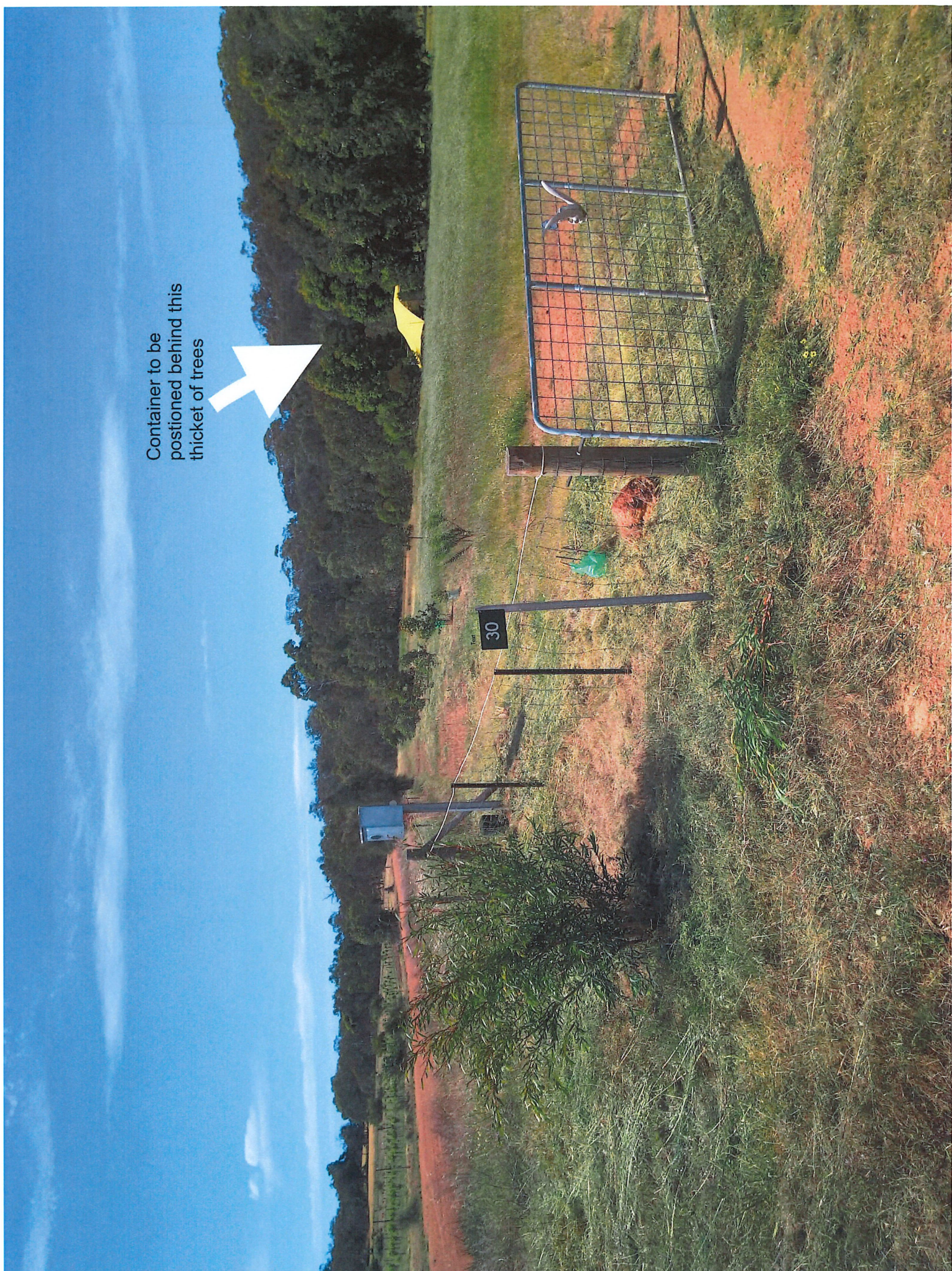
Lot 1/101 Eclionna Clouse  
10 acres (4h)

San Antonio





Container to be positioned behind this thicket of trees



**12. COUNCILLORS' REPORTS ON MEETINGS ATTENDED**

**12.1. COUNCILLORS' MEETINGS ATTENDED FOR THE PERIOD – 12/12/2021 – 10/2/2022**

Special Council Meeting – 27 January 2022

Special Council Meeting – 3 February 2022

Regional Road Group (Sub-Group) Meeting – 14 February 2022 – Cr Turton & Cr Parsons

**13. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil.

**14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING****14.1.COUNCILLORS & OFFICERS****COUNCIL RESOLUTION– ITEM 14.1 URGENT MATTERS**

Moved Cr Treasure

Seconded Cr Parsons

That Council agree to discuss urgent late items:

- a) item in relation to the CEO recruitment process
- b) Bank signatories – Westpac Bank.

**CARRIED 6/0**

**14.2.CEO RECRUITMENT PROCESS****COUNCIL RESOLUTION– ITEM 14.2 – CEO RECRUITMENT PROCESS**

Moved Cr Treasure

Seconded Cr Watts

That Council formally directs the Acting Chief Executive Officer to work with the CEO Recruitment Panel to manage the recruiting process with the A/CEO, in consultation with the Recruitment Panel, to engage professional support as required.

**CARRIED 6/0**

**14.3 UPDATE BANK SIGNATORIES – WESTPAC BANK**

<b>Proponent</b>	Westpac Bank
<b>Owner</b>	Shire of Wandering
<b>Location/Address</b>	N/A
<b>Author of Report</b>	Ian Fitzgerald – Acting Chief Executive Officer
<b>Date of Meeting</b>	17/02/2022
<b>Previous Reports</b>	Nil
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	
<b>Attachments</b>	Nil

**BRIEF SUMMARY**

Council is requested to authorise the removal of signatories and on-line banking approvals for personnel no longer associated with the Shire of Wandering and add new authorised persons for accounts held with Westpac Bank.

**BACKGROUND**

With the departure of CEO Belinda Knight the author has been working with the banks to update persons who have authority to sign on bank accounts or access accounts on-line. It has been found that significant amendments need to be made to authorities with Westpac Bank.

**STATUTORY/LEGAL IMPLICATIONS**

Local Government Act 1995

Local Government Financial Management Regulations 1996

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Nil

**CONSULTATION/COMMUNICATION**

Westpac Bank

**COMMENT**

As a part of updating our records and authorities with various organisations following the resignation of CEO Belinda Knight it was discovered that records with Westpac Bank have not been updated/corrected for a number of years. This is for both account signatories and on-line banking access.

This report recommends that Council approve the removal of signatories no longer appropriate and add new officers that require ongoing access.

**VOTING REQUIREMENTS**

Absolute majority

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION– ITEM 15.1.2 - UPDATE BANK SIGNATORIES – WESTPAC BANK**

Moved Cr Parsons  
Seconded Cr Curtis

That Council:

1. Authorise the removal of the following Westpac Bank account signatories:  
Belinda Knight, Brendan Whitely, Bruce Dowsett, Cara Ryan, Chad Ferguson, James McNeil, Judith Price, Mark Dacombe, Tricia Brown, Wade Gowland
2. Authorise the addition of the following as signatories to Westpac Bank Accounts:  
Ian Fitzgerald (Administrator), Barry Gibbs (Administrator), Lisa Boddy
3. Authorise the removal of the following on-line banking authorities with Westpac Bank:  
Belinda Knight (Administrator), Cara Ryan (Administrator), Rodney Evenis (Administrator)
4. Authorise the addition of the following on-line banking authorities with Westpac Bank:  
Ian Fitzgerald (Administrator), Barry Gibbs (Administrator), Lisa Boddy (Member)

**CARRIED 6/0**

**15. CONFIDENTIAL ITEMS****15.1. ITEM FOR DISCUSSION**

Nil

**16. INFORMATION ITEMS****16.1. ACCOUNTS PAID FOR PERIOD – 01/12/2021 – 31/01/2022**

<b>Proponent</b>	Internal Report
<b>Location/Address</b>	
<b>Author of Report</b>	Sophie Marinoni, Finance Officer
<b>Date of Meeting</b>	17/02/2022
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	10.1.6
<b>Attachments</b>	List of Accounts Paid for Month

**BRIEF SUMMARY**

To ratify payments made during the months of December 2021 to January 2022.

**BACKGROUND**

The listing of payments for the months of December 2021 to January 2022 through the Municipal and Trust accounts are attached.

**STATUTORY/LEGAL IMPLICATIONS**

*Local Government (Financial Management) Regulations 1996 – r12 & r13*

**POLICY IMPLICATIONS**

Policy 12 – Purchasing and Tenders

Policy 40 – Payment for Goods and Services

**FINANCIAL IMPLICATIONS**

*Shire of Wandering*

**CERTIFICATE OF EXPENDITURE**  
December 2021 to January 2022.



This Schedule of Accounts to be passed for payment, covering

Payment Method	Cheque/EFT/DD Number	Amount
<b>Municipal Fund:</b>		
Electronic Funds Transfers	EFT7032 – EFT7162	\$365,258.46
Direct Debits	DD3810.1 – DD3852.11	\$43,922.35
	<b>TOTAL</b>	<b>\$409,180.81</b>

to the Municipal and Trust Accounts, totalling \$409,180.81 which were submitted to each member of the Council on 17 February 2022 have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

\_\_\_\_\_  
Ian Fitzgerald

**A/CHIEF EXECUTIVE OFFICER**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7032	13/12/2021 03/12/2021	89's Enterprises	Repair roller door - Depot <i>Call out fee, Labour, Travel, Parts</i>	\$ 560.00	-\$ 560.00
EFT7033	13/12/2021 30/11/2021	Allused	Dry hire - 21/11/2021 - 30/11/2021 <i>Plate compactor, Grapple</i>	\$ 3,080.00	-\$ 3,080.00
EFT7034	13/12/2021 30/11/2021	Allwest Plant Hire	Dry hire roller - North Bannister Rd <i>09/11/2021 - 30/11/2021, Mobilisation</i>	\$ 3,811.50	-\$ 3,811.50
EFT7035	13/12/2021 03/11/2021	Australia Post	Supplies <i>100 x \$1.10 stamps, 100 x \$1.10 stamps, Christmas stamps, International Christmas stamps, Express post small envelopes, Tough bag, Jiffy bag, Parcel box medium, Prepaid satchel large, Christmas promotion</i>	\$ 1,485.94	-\$ 1,485.94
EFT7036	13/12/2021 30/11/2021	Avon Waste	General waste services <i>Domestic &amp; commercial general waste services, Fuel facility bin, North Bannister bins, General waste to landfill gate fee, Recycling Services, Recycle processing fee, Transfer Station general waste bins, General waste to landfill gate fee, Transfer Station recycle bins, Recycle processing fee, Building waste bin hire</i>	\$ 4,189.82	-\$ 4,189.82
EFT7037	13/12/2021 28/11/2021	BOC	Container Service <i>Oxygen, Acetylene, Argoshield, Medical Oxygen</i>	\$ 79.96	-\$ 79.96
EFT7038	13/12/2021 26/11/2021 30/11/2021	Best Office Systems	Copier contract - Admin office <i>B&amp;W copies, Colour copies</i> Copier contract - CRC <i>B&amp;W Copies, Colour Copies, Echo</i>	\$ 152.42 \$ 267.34	-\$ 419.76
EFT7039	13/12/2021 19/11/2021	Boddington Hardware & Newsagency	Supplies - Parks & gardens <i>Silicone, Tap fittings</i>	\$ 100.85	-\$ 100.85
EFT7040	13/12/2021 06/12/2021	Boddington IGA	Supplies - CRC Café <i>Milk, Cheese, Ham, Coffee</i>	\$ 53.44	-\$ 53.44
EFT7041	13/12/2021 03/12/2021	Boddington News	Boddington News <i>Edition 679</i>	\$ 9.00	-\$ 9.00
EFT7042	13/12/2021 30/11/2021	Boral Construction Materials	Materials - General road maintenance <i>Coldmix</i>	\$ 495.00	-\$ 495.00
EFT7043	13/12/2021 08/12/2021	Child Support Agency	Payroll deductions	\$ 129.44	-\$ 129.44
EFT7044	13/12/2021 09/11/2021 09/11/2021 11/11/2021	Corsign WA	Signs - North Bannister Rd <i>Road Safety Project</i> Sticker <i>Industrial estate</i> Signs & sticker - Caravan Park <i>After Hours, Office Hours, QR Code</i>	\$ 748.00 \$ 70.40 \$ 50.60	-\$ 2,170.30

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	12/11/2021		Signs - Pumphreys Bridge <i>Pumphreys Bridge, Post, Arc brackets</i>	\$ 1,070.30	
	12/11/2021		Signs - North Bannister Rd <i>Stop slow sign, Covers</i>	\$ 231.00	
<b>EFT7045</b>	<b>13/12/2021</b>	<b>Crossman Hot Water &amp; Plumbing</b>			<b>-\$ 1,292.50</b>
	07/10/2021		Backflow testing <i>Depot, Caravan Park</i>	\$ 330.00	
	15/11/2021		Unblock toilet - Admin office <i>Machinery, Labour</i>	\$ 462.00	
	15/11/2021		Install taps <i>Caravan Park Cabins, Fire Shed</i>	\$ 500.50	
<b>EFT7046</b>	<b>13/12/2021</b>	<b>Ecowater Services</b>			<b>-\$ 400.80</b>
	23/11/2021		Aquarius Quarterly Service - 19 Humes Wy <i>Labour, Chlorine</i>	\$ 200.40	
	23/11/2021		Aquarius Quarterly Service - 5 Dunmall Dr <i>Labour, Chlorine</i>	\$ 200.40	
<b>EFT7047</b>	<b>13/12/2021</b>	<b>Fuelquip Industries</b>			<b>-\$ 833.80</b>
	29/11/2021		Repair foor valve - Fuel facility <i>Labour, Travel, Parts</i>	\$ 833.80	
<b>EFT7048</b>	<b>13/12/2021</b>	<b>Great Southern Fuel Supplies</b>			<b>-\$ 413.10</b>
	30/11/2021		Fuel card purchases <i>0.WD, WD.001, Distributor card</i>	\$ 413.10	
<b>EFT7049</b>	<b>13/12/2021</b>	<b>IT Vision</b>			<b>-\$ 2,329.25</b>
	30/11/2021		Rates Service 2021-2022 <i>Nov 2021</i>	\$ 2,329.25	
<b>EFT7050</b>	<b>13/12/2021</b>	<b>Jozef Majko</b>			<b>-\$ 600.00</b>
	08/12/2021		Rent	\$ 600.00	
<b>EFT7051</b>	<b>13/12/2021</b>	<b>Kee Surfacing</b>			<b>-\$ 2,552.31</b>
	24/11/2021		Reseal repairs <i>Wandering Narragin Rd</i>	\$ 2,552.31	
<b>EFT7052</b>	<b>13/12/2021</b>	<b>Kennards Hire</b>			<b>-\$ 136.00</b>
	24/11/2021		Chemical toilet hire - North Bannister Rd <i>10/11/2021 - 24/11/2021</i>	\$ 136.00	
<b>EFT7053</b>	<b>13/12/2021</b>	<b>Kennedys Tree Service</b>			<b>-\$16,130.00</b>
	26/11/2021		Tree removal & pruning <i>Michibin St, Cheetanning St</i>	\$ 2,600.00	
	26/11/2021		Tree removal - Private Works <i>PW25</i>	\$ 9,240.00	
	26/11/2021		Tree removal <i>Parks &amp; gardens, Wandering Pingelly Rd</i>	\$ 4,290.00	
<b>EFT7054</b>	<b>13/12/2021</b>	<b>Landgate</b>			<b>-\$ 131.00</b>
	01/12/2021		Valuation rolls	\$ 131.00	
<b>EFT7055</b>	<b>13/12/2021</b>	<b>Marketforce</b>			<b>-\$ 817.53</b>
	24/11/2021		Advertising - The West Australian <i>Extraordinary Election</i>	\$ 817.53	
<b>EFT7056</b>	<b>13/12/2021</b>	<b>Narrogin Pumps Solar &amp; Spraying</b>			<b>-\$ 87.93</b>
	19/11/2021		Parts - Fire truck <i>Hose attachments</i>	\$ 87.93	
<b>EFT7057</b>	<b>13/12/2021</b>	<b>Officeworks</b>			<b>-\$ 553.67</b>
	09/11/2021		Office supplies <i>Bin, Recycle bin, Tissues, Toilet paper, Bin liners, Coffee sticks, Coffee, Sugar, Stevia, Dishwasher tablets, Dishwashing liquid, Sponges, Prowipes, UHT Milk, Teabags, Freight</i>	\$ 553.67	
<b>EFT7058</b>	<b>13/12/2021</b>	<b>Peel-Harvey Catchment Council</b>			<b>-\$ 2,750.00</b>



Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	16/11/2021		Membership 2021/22	\$ 2,750.00	
EFT7059	13/12/2021	Perfect Computer Solutions			-\$ 2,240.00
	30/11/2021		Monthly IT maintenance <i>Labour, Monthly fee</i>	\$ 935.00	
	01/12/2021		Computer equipment - CRC <i>External hard drives</i>	\$ 1,050.00	
	09/12/2021		Monthly IT maintenance <i>Admin office, CRC</i>	\$ 255.00	
EFT7060	13/12/2021	Pingelly Tyre Service			-\$ 164.01
	22/11/2021		Parts - WD.141 <i>Hydraulic hose</i>	\$ 164.01	
EFT7061	13/12/2021	Resonline			-\$ 220.00
	30/11/2021		Online booking system fee - Caravan Park <i>Nov 2021</i>	\$ 220.00	
EFT7062	13/12/2021	Rhonie's Wandering Mop & Bucket			-\$ 5,316.30
	30/11/2021		Cleaning contract <i>Public conveniences - Watts St, Caravan Park, Administration Office, CRC, Depot, Public conveniences - Codjatotine, Public conveniences - Pumphreys Bridge, Community Centre, Travel</i>	\$ 2,491.50	
	30/11/2021		Cleaning contract <i>Public conveniences - Watts St, Caravan Park, Administration Office, CRC, Depot, Public conveniences - Codjatotine, Public conveniences - Pumphreys Bridge, Community Centre, Travel</i>	\$ 2,824.80	
EFT7063	13/12/2021	Rynat Industries Australia			-\$ 316.14
	25/11/2021		Materials - Watts St public toilets <i>Toilet roll holder, Freight</i>	\$ 316.14	
EFT7064	13/12/2021	Sheridan's for Badges			-\$ 201.42
	11/11/2021		Engraving & badges - Councillors <i>Name badges, Engraving, Name plate, Freight</i>	\$ 201.42	
EFT7065	13/12/2021	Payroll deductions			-\$ 490.00
	08/12/2021		Payroll deductions	\$ 490.00	
EFT7066	13/12/2021	Payroll deductions			-\$ 65.00
	08/12/2021		Payroll deductions	\$ 65.00	
EFT7067	13/12/2021	State Library of Western Australia			-\$ 27.50
	25/08/2021		Better Beginnings Program <i>2021/22</i>	\$ 27.50	
EFT7068	13/12/2021	Stirling Asphalt			-\$10,340.00
	30/11/2021		Asphalt work - North Bannister Rd <i>Labour &amp; materials</i>	\$10,340.00	
EFT7069	13/12/2021	Tanglefoot Winery			-\$ 1,036.00
	11/11/2021		Council election dinner <i>Meals, Refreshments</i>	\$ 1,036.00	
EFT7070	13/12/2021	WA Contract Ranger Services			-\$ 495.00
	04/12/2021		Contract Ranger Service <i>Labour &amp; travel</i>	\$ 495.00	
EFT7071	13/12/2021	WD Auto Repairs			-\$ 983.55
	09/11/2021		Service - WD.422 <i>Labour, Parts</i>	\$ 983.55	
EFT7072	13/12/2021	Wandering Tavern			-\$ 1,350.00
	24/11/2021		Catering <i>CCZ Meeting</i>	\$ 1,350.00	
EFT7073	24/12/2021	Allused			-\$ 1,320.00

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	09/12/2021		Dry hire - 01/12/2021 - 03/12/2021 <i>Plate compactor, Grapple</i>	\$ 1,320.00	
EFT7074	24/12/2021	Belinda Kaye Knight			-\$ 61.75
	12/12/2021		Reimbursement <i>95% - CEO Mobile Phone</i>	\$ 61.75	
EFT7075	24/12/2021	Ben Pike Carpentry			-\$ 463.43
	09/12/2021		Door vent covers - Community Centre <i>Labour, Materials</i>	\$ 463.43	
EFT7076	24/12/2021	Best Office Systems			-\$ 412.33
	16/12/2021		Copier Contract <i>Admin Office, CRC</i>	\$ 412.33	
EFT7077	24/12/2021	Boddington Medical Centre			-\$ 176.00
	01/12/2021		Pre-employment medical <i>Jodi Treasure</i>	\$ 176.00	
EFT7078	24/12/2021	Brookton Plumbing			-\$ 1,640.00
	20/12/2021		Pump out septic tanks <i>Caravan Park, Portable toilet, Watts St public toilet</i>	\$ 1,640.00	
EFT7079	24/12/2021	Child Support Agency			-\$ 129.44
	22/12/2021		Payroll deductions	\$ 129.44	
EFT7080	24/12/2021	Department of Mines, Industry Regulation & Safety			-\$ 174.95
	30/11/2021		BSL - Nov 2021 <i>Building permits, Unauthorised works, Collection fee</i>	\$ 174.95	
EFT7081	24/12/2021	Down To Earth Training & Assessing			-\$ 66.00
	15/12/2021		Training - Traffic cards <i>Laura Whitfield, Jordan Annesley</i>	\$ 66.00	
EFT7082	24/12/2021	Gary David Curtis			-\$ 2,301.50
	20/12/2021		Councillor allowances <i>Meeting allowance, IT allowance</i>	\$ 2,301.50	
EFT7083	24/12/2021	Geofabrics Australasia			-\$ 1,089.00
	26/10/2021		Materials - North Bannister Rd <i>Filter wrap</i>	\$ 792.00	
	26/10/2021		Materials - North Bannister Rd <i>Filter wrap</i>	\$ 297.00	
EFT7084	24/12/2021	Cr Gillian Hansen			-\$ 1,150.75
	20/12/2021		Councillor allowances <i>Meeting allowance, IT allowance</i>	\$ 1,150.75	
EFT7085	24/12/2021	Hersey Safety			-\$ 764.42
	03/12/2021		PPE <i>Shovels, Safety glasses, Gloves, Fly nets, Sunscreen, Hydration packs, Delivery fee</i>	\$ 764.42	
EFT7086	24/12/2021	Hind's Transport Services			-\$ 1,692.90
	30/11/2021		Materials - Playground <i>Washed sand</i>	\$ 1,692.90	
EFT7087	24/12/2021	Ian Bruce Turton			-\$ 5,281.10
	20/12/2021		Councillor allowances <i>President's allowance, Meeting allowance, IT allowance</i>	\$ 5,281.10	
EFT7088	24/12/2021	Jozef Majko			-\$ 600.00
	22/12/2021		Rent	\$ 600.00	
EFT7089	24/12/2021	Kennards Hire			-\$ 272.00
	10/11/2021		Chemical toilet hire - North Bannister Rd <i>27/10/2021 - 10/11/2021</i>	\$ 136.00	
	09/12/2021		Chemical toilet hire - North Bannister Rd <i>24/11/2021 - 08/12/2021</i>	\$ 136.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7090	24/12/2021 30/11/2021	McLeod's	Easement realignment work - Echidna CI <i>Labour, Disbursements</i>	\$ 1,144.95	-\$ 1,144.95
EFT7091	24/12/2021 09/12/2021 09/12/2021	Mcpest Pest Control	Spider & termite treatment <i>13 Dunmall Dr, 19 Humes Wy, 14 Down St, 1 Dowsett St, Admin office, Council Chambers, CRC, Depot, Community Centre, Fire shed, Caravan Park</i> Spider & termite treatment <i>5 Dunmall Dr, Parks &amp; gardens, Refuse Site, Pumphreys Bridge toilets</i>	\$ 2,255.00 \$ 715.00	-\$ 2,970.00
EFT7092	24/12/2021 28/11/2021	Officeworks	Office supplies <i>Highlighters, Hand towels, Toilet rolls, Milk, Raw sugar, White sugar, Notepad, Notebook, Mouse pad, Mouse pad, Laminating pouches, Delivery Fee, Liquid soap, Toilet Rolls</i>	\$ 956.72	-\$ 956.72
EFT7093	24/12/2021 16/12/2021	Robert John Cowan	Bond refund <i>Temporary accommodation bond</i>	\$ 5,000.00	-\$ 5,000.00
EFT7094	24/12/2021 08/12/2021	Shire of Narrogin	Senior Health Officer <i>Labour, Travel</i>	\$ 547.00	-\$ 547.00
EFT7095	24/12/2021 22/12/2021	Payroll deductions	Payroll deductions	\$ 590.00	-\$ 590.00
EFT7096	24/12/2021 22/12/2021 22/12/2021	Payroll deductions	Payroll deductions Payroll deductions	\$ 5.00 \$ 70.00	-\$ 75.00
EFT7097	24/12/2021 09/12/2021	Steve Davis Builder	Replace roofing - Mens Shed <i>Labour &amp; materials</i>	\$ 2,255.00	-\$ 2,255.00
EFT7098	24/12/2021 19/12/2021 19/12/2021	Volt Air	Repair data point - CRC <i>Labour, Parts</i> Install security light - Freight Depot <i>Labour, Parts, Sundries</i>	\$ 361.60 \$ 288.50	-\$ 650.10
EFT7099	24/12/2021 02/12/2021	WA Fuel Supplies	Fuels - Fuel facility <i>ULP, Diesel</i>	\$51,738.67	-\$51,738.67
EFT7100	24/12/2021 07/12/2021 09/12/2021	WD Auto Repairs	Service - WD.480 <i>Labour, Materials, Consumables</i> Parts - WD.270 <i>Batterys</i>	\$ 515.80 \$ 347.49	-\$ 863.29
EFT7101	07/01/2022 24/12/2021	Altus Planning	Town Planning Consultant <i>Labour</i>	\$ 937.75	-\$ 937.75
EFT7102	07/01/2022 30/11/2021	Australian Taxation Office	BAS - Nov 2021 <i>GST on Sales, Group Tax Clearing, GST on Purchases, Fuel Credits, Rounding</i>	\$18,360.00	-\$18,360.00
EFT7103	07/01/2022 30/11/2021	Boddington IGA	Catering - CRC Program <i>Wine &amp; Paint By Numbers</i>	\$ 98.97	-\$ 98.97
EFT7104	07/01/2022 05/01/2022	Child Support Agency	Payroll deductions	\$ 129.44	-\$ 129.44

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7105	07/01/2022 13/12/2021	FitzGerald Strategies	HR support <i>Response to email from ACEO</i>	\$ 106.59	-\$ 106.59
EFT7106	07/01/2022 20/12/2021	Graeme Robert Parsons	Councillor allowances <i>Meeting allowance, IT allowance, Travel claim</i>	\$ 2,721.98	-\$ 2,721.98
EFT7107	07/01/2022 05/01/2022	Jozef Majko	Rent	\$ 600.00	-\$ 600.00
EFT7108	07/01/2022 20/12/2021	Judith Roberta Price	Councillor allowances <i>Meeting allowance, IT allowance</i>	\$ 1,150.75	-\$ 1,150.75
EFT7109	07/01/2022 14/12/2021	Kennards Hire	Chemical toilet hire - North Bannister Rd <i>06/12/2021 - 14/12/2021</i>	\$ 68.00	-\$ 68.00
EFT7110	07/01/2022 02/11/2021	Narrogin Edwards Motors	Service - 0.WD <i>Labour, Parts, Sundries</i>	\$ 444.20	-\$ 444.20
EFT7111	07/01/2022 20/12/2021	Paul Matthew Treasure	Councillor allowances <i>Meeting allowance, IT allowance</i>	\$ 2,301.50	-\$ 2,301.50
EFT7112	07/01/2022 22/12/2021 30/12/2021	Perfect Computer Solutions	Monthly IT maintenance <i>Labour</i> Monthly IT maintenance <i>Monthly fee</i>	\$ 595.00 \$ 85.00	-\$ 680.00
EFT7113	07/01/2022 16/12/2021	Pneumatic Solutions Australia	Parts - WD.422 <i>Pneumatic valves &amp; solenoids</i>	\$ 633.60	-\$ 633.60
EFT7114	07/01/2022 21/12/2021	Quest Payment Systems	Monthly maintenance fee <i>Dec 2021</i>	\$ 418.00	-\$ 418.00
EFT7115	07/01/2022 21/12/2021	RK Roach	Road design setout <i>Moramockinning Rd, Pumphreys Bridge</i>	\$ 2,039.40	-\$ 2,039.40
EFT7116	07/01/2022 05/01/2022	Payroll deductions	Payroll deductions	\$ 590.00	-\$ 590.00
EFT7117	07/01/2022 05/01/2022	Payroll deductions	Payroll deductions	\$ 70.00	-\$ 70.00
EFT7118	07/01/2022 15/12/2021	Startrack Express	Freight <i>Library books</i>	\$ 63.22	-\$ 63.22
EFT7119	07/01/2022 23/12/2021	Underground Power Development	Communications infrastructure exemption - LIA <i>Application fee</i>	\$ 1,045.00	-\$ 1,045.00
EFT7120	07/01/2022 23/12/2021	WA Contract Ranger Services	Contract Ranger Service <i>Labour &amp; travel</i>	\$ 198.00	-\$ 198.00
EFT7121	07/01/2022 15/12/2021	Westrac	Repair articulation sensor - WD.920 <i>Labour, Enviromentals</i>	\$ 805.56	-\$ 805.56
EFT7122	17/01/2022	Air & Power			-\$ 673.75

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	13/12/2021		Service - Air compressor <i>Inspection report, Parts, Labour &amp; travel, Site service</i>	\$ 368.61	
	13/12/2021		Service - Air compressor <i>Inspection report, Parts, Labour &amp; travel, Site service</i>	\$ 305.14	
EFT7123	17/01/2022	Allwest Plant Hire			-\$ 1,831.50
	17/12/2021		Dry hire - Vibe Roller <i>01/12/2021 - 08/12/2021, Demobilisation</i>	\$ 1,831.50	
EFT7124	17/01/2022	Armadale Lock & Key Service			-\$ 125.00
	16/12/2021		Restricted key <i>Admin office</i>	\$ 66.00	
	16/12/2021		Restricted key <i>CRC, Freight</i>	\$ 59.00	
EFT7125	17/01/2022	Atlas Electrical Service			-\$ 2,971.00
	23/12/2021		Repair retic - Oval <i>Labour, Parts, Travel</i>	\$ 1,983.50	
	23/12/2021		Repair retic - Oval <i>Labour, Parts, Travel</i>	\$ 987.50	
EFT7126	17/01/2022	BOC			-\$ 82.60
	29/12/2021		Container Service <i>Oxygen, Acetylene, Argoshield, Medical Oxygen</i>	\$ 82.60	
EFT7127	17/01/2022	Belinda Kaye Knight			-\$ 61.75
	12/01/2022		Reimbursement <i>95% - CEO Mobile Phone</i>	\$ 61.75	
EFT7128	17/01/2022	Bunnings Trade			-\$ 1,383.35
	10/01/2022		CRC Program - Community garden project <i>Rake, Garden tool set, Hose, Raised garden bed, Hose, Shovel</i>	\$ 1,383.35	
EFT7129	17/01/2022	Fremantle Enzed			-\$ 147.95
	23/12/2021		Repair hydraulic hose - WD.141 <i>Labour &amp; Parts</i>	\$ 147.95	
EFT7130	17/01/2022	Hersey Safety			-\$ 264.00
	10/12/2021		Plant parts <i>Beacon light - WD.480, Beacon light - WD.920</i>	\$ 264.00	
EFT7131	17/01/2022	Liberty Rural			-\$30,904.05
	22/12/2021		Fuels - Fuel facility <i>Diesel, ULP</i>	\$30,904.05	
EFT7132	17/01/2022	Marketforce			-\$ 608.57
	16/12/2021		Advertising - The West Australian <i>Extraordinary election</i>	\$ 655.96	
	04/01/2022		Credit note <i>Early payment discount</i>	-\$ 37.21	
			Credit note <i>Early payment discount</i>	-\$ 10.18	
EFT7133	17/01/2022	Moore Australia			-\$ 2,310.00
	16/12/2021		Monthly Financial Preparation & Review <i>Nov 2021</i>	\$ 2,310.00	
EFT7134	17/01/2022	Neta Parker			-\$ 300.00
	11/01/2022		Bond refund <i>Community centre, Receipt 61807</i>	\$ 300.00	
EFT7135	17/01/2022	Office of Regional Architecture			-\$ 247.50
	29/11/2021		Additional architectural services <i>Community Centre</i>	\$ 247.50	
EFT7136	17/01/2022	Resonline			-\$ 220.00

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	31/12/2021		Online booking system fee - Caravan Park <i>Dec 2021</i>	\$ 220.00	
EFT7137	17/01/2022	Shire of Narrogin			-\$ 1,085.00
	20/12/2021		Senior Health Officer <i>Labour, Travel</i>	\$ 516.00	
	24/12/2021		Senior Health Officer <i>Labour, Travel</i>	\$ 569.00	
EFT7138	17/01/2022	Startrack Express			-\$ 361.34
	05/01/2022		Freight <i>Library books</i>	\$ 361.34	
EFT7139	17/01/2022	The Lawn Doctor			-\$ 1,364.00
	24/12/2021		Pesticide application - Lawn beetle <i>Oval</i>	\$ 1,364.00	
EFT7140	17/01/2022	Volt Air			-\$ 1,946.75
	07/01/2022		Install powerpoint - Horse Statue <i>Labour, Parts</i>	\$ 249.40	
	07/01/2022		Install powerpoint - Fuel facility <i>Labour, Parts</i>	\$ 402.35	
	07/01/2022		Replace emergency sign - Admin Office <i>Parts &amp; labour</i>	\$ 405.00	
	07/01/2022		Replace green dome box - CRC <i>Parts &amp; labour</i>	\$ 750.00	
	07/01/2022		Decommision power supply - BBQ <i>Labour</i>	\$ 140.00	
EFT7141	17/01/2022	Wren Oil			-\$ 16.50
	15/11/2021		Oil disposal <i>Compliance fees</i>	\$ 16.50	
EFT7142	24/01/2022	Australian Taxation Office			-\$14,088.00
	31/12/2021		BAS - Dec 2021 <i>GST on Sales, Group Tax Clearing, GST on Purchases, Fuel Credits, Rounding</i>	\$10,403.00	
	31/12/2021		BAS - Dec 2021 <i>Quarterly FBT Instalment</i>	\$ 3,685.00	
EFT7143	24/01/2022	Ben Pike Carpentry			-\$ 1,000.00
	14/01/2022		Bond refund - BL171 <i>Infrastructure bond</i>	\$ 1,000.00	
EFT7144	24/01/2022	Boddington Hardware & Newsagency			-\$ 49.35
	02/12/2021		Materials - Playgrounds <i>Cobweb brush, Spider/fly spray</i>	\$ 49.35	
EFT7145	24/01/2022	Boral Construction Materials			-\$ 495.00
	14/12/2021		Supplies - General road maintenance <i>Coldmix</i>	\$ 495.00	
EFT7146	24/01/2022	Child Support Agency			-\$ 129.44
	19/01/2022		Payroll deductions	\$ 129.44	
EFT7147	24/01/2022	Fire and Safety WA			-\$ 2,260.50
	17/12/2021		PPE - Firefighting <i>Helmet with visor, Freight</i>	\$ 2,260.50	
EFT7148	24/01/2022	Fulton Hogan Industries			-\$100,593.28
	16/12/2021		Shoulder sealing <i>North Bannister Rd</i>	\$45,065.92	
	22/12/2021		Shoulder sealing <i>North Bannister Rd</i>	\$55,527.36	
EFT7149	24/01/2022	IT Vision			-\$ 2,329.25
	31/12/2021		Rates Service 2021-2022 <i>Dec 2021</i>	\$ 2,329.25	
EFT7150	24/01/2022	Jozef Majko			-\$ 648.33

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	10/01/2022		Water usage	\$ 48.33	
	19/01/2022		Rent	\$ 600.00	
EFT7151	24/01/2022	Lotex Filter Cleaning Service			-\$ 432.33
	02/12/2021		Filter cleaning <i>Labour</i>	\$ 432.33	
EFT7152	24/01/2022	Marketforce			-\$ 923.24
	16/12/2021		Advertising - The West Australian <i>Extraordinary election</i>	\$ 923.24	
EFT7153	24/01/2022	McLeod			-\$ 235.32
	23/12/2021		Lease - WA Mower Racing Assoc. <i>Fees</i>	\$ 235.32	
EFT7154	24/01/2022	Narrogin Auto Electrics & Air conditioning			-\$ 523.50
	08/12/2021		Install cell fi unit - Fire trucks <i>WD.821, WD.270</i>	\$ 523.50	
EFT7155	24/01/2022	Perfect Computer Solutions			-\$ 595.00
	13/01/2022		Monthly IT maintenance <i>Labour</i>	\$ 595.00	
EFT7156	24/01/2022	Rhonie's Wandering Mop & Bucket			-\$ 2,912.80
	18/01/2022		Cleaning contract <i>Public conveniences - Watts St, Caravan Park, Administration Office, CRC, Depot, Public conveniences - Codjatotine, Public conveniences - Pumphreys Bridge, Community Centre, Travel, Caravan Park cabins</i>	\$ 2,912.80	
EFT7157	24/01/2022	Payroll deductions			-\$ 590.00
	19/01/2022		Payroll deductions	\$ 590.00	
EFT7158	24/01/2022	Payroll deductions			-\$ 75.00
	19/01/2022		Payroll deductions	\$ 75.00	
EFT7159	24/01/2022	Startrack Express			-\$ 47.41
	12/01/2022		Freight <i>Pneumatic Solutions Australia</i>	\$ 47.41	
EFT7160	24/01/2022	The Workwear Group			-\$ 3,131.02
	08/12/2021		Uniforms <i>Councillors</i>	\$ 329.70	
	09/12/2021		Uniforms <i>Depot staff</i>	\$ 2,564.97	
	16/12/2021		Uniforms <i>Depot staff</i>	\$ 164.95	
	24/12/2021		Uniforms <i>Depot staff</i>	\$ 71.40	
EFT7161	24/01/2022	Tourism Council WA			-\$ 289.00
	20/12/2021		Tourism Business Membership <i>2022</i>	\$ 289.00	
EFT7162	24/01/2022	Wandering Community Fox Hunt			-\$ 300.00
	10/01/2022		Sponsorship <i>Fox hunt 2022</i>	\$ 300.00	
DD3810.1	06/12/2021	Pivotel			-\$ 60.00
	15/11/2021		Satellite Sleeves <i>Bushfire radios</i>	\$ 60.00	
DD3818.8	01/12/2021	Synergy			-\$ 378.40
	15/11/2021		31 Dunmall Dr <i>Usage</i>	\$ 378.40	
DD3818.9	02/12/2021	Synergy			-\$ 935.10
	15/11/2021		Caravan Park & Fire Station <i>Usage</i>	\$ 935.10	
DD3825.1	08/12/2021	Aware Super			-\$ 5,823.51

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	08/12/2021		Payroll deductions	\$ 4,535.99	
	08/12/2021		Payroll deductions	\$ 1,287.52	
<b>DD3825.2</b>	<b>08/12/2021</b>	<b>ANZ OnePath Masterfund</b>			<b>-\$ 385.91</b>
	08/12/2021		Payroll deductions	\$ 96.48	
	08/12/2021		Payroll deductions	\$ 289.43	
<b>DD3825.3</b>	<b>08/12/2021</b>	<b>Colonial First State</b>			<b>-\$ 481.52</b>
	08/12/2021		Payroll deductions	\$ 120.38	
	08/12/2021		Payroll deductions	\$ 361.14	
<b>DD3825.4</b>	<b>08/12/2021</b>	<b>Australian Super</b>			<b>-\$ 578.08</b>
	08/12/2021		Payroll deductions	\$ 144.52	
	08/12/2021		Payroll deductions	\$ 433.56	
<b>DD3825.5</b>	<b>08/12/2021</b>	<b>MobiSuper</b>			<b>-\$ 470.85</b>
	08/12/2021		Payroll deductions	\$ 117.71	
	08/12/2021		Payroll deductions	\$ 353.14	
<b>DD3825.6</b>	<b>08/12/2021</b>	<b>HostPlus Super Fund</b>			<b>-\$ 239.24</b>
	08/12/2021		Payroll deductions	\$ 59.81	
	08/12/2021		Payroll deductions	\$ 179.43	
<b>DD3825.7</b>	<b>08/12/2021</b>	<b>SuperWrap Personal Super Plan</b>			<b>-\$ 135.71</b>
	08/12/2021		Payroll deductions	\$ 135.71	
<b>DD3825.8</b>	<b>08/12/2021</b>	<b>Prime Super</b>			<b>-\$ 277.93</b>
	08/12/2021		Payroll deductions	\$ 277.93	
<b>DD3828.1</b>	<b>23/12/2021</b>	<b>Synergy</b>			<b>-\$ 768.42</b>
	02/12/2021		Street lighting Usage	\$ 768.42	
<b>DD3831.1</b>	<b>08/12/2021</b>	<b>Aware Super</b>			<b>-\$ 304.85</b>
	22/12/2021		Payroll deductions	\$ 304.85	
<b>DD3831.2</b>	<b>22/12/2021</b>	<b>Aware Super</b>			<b>-\$ 101.62</b>
	22/12/2021		Payroll deductions	\$ 101.62	
<b>DD3834.1</b>	<b>01/12/2021</b>	<b>HICAPS</b>			<b>-\$ 25.00</b>
	30/11/2021		Terminal rental fee - Consulting Room Nov 2021	\$ 25.00	
<b>DD3834.2</b>	<b>21/12/2021</b>	<b>ClickSuper</b>			<b>-\$ 15.18</b>
	30/11/2021		Transaction fee Nov 2021	\$ 15.18	
<b>DD3837.1</b>	<b>22/12/2021</b>	<b>Aware Super</b>			<b>-\$ 6,177.47</b>
	22/12/2021		Payroll deductions	\$ 4,801.48	
	22/12/2021		Payroll deductions	\$ 1,375.99	
<b>DD3837.2</b>	<b>22/12/2021</b>	<b>ANZ OnePath Masterfund</b>			<b>-\$ 346.09</b>
	22/12/2021		Payroll deductions	\$ 86.52	
	22/12/2021		Payroll deductions	\$ 259.57	
<b>DD3837.3</b>	<b>22/12/2021</b>	<b>Colonial First State</b>			<b>-\$ 481.52</b>
	22/12/2021		Payroll deductions	\$ 120.38	
	22/12/2021		Payroll deductions	\$ 361.14	
<b>DD3837.4</b>	<b>22/12/2021</b>	<b>Australian Super</b>			<b>-\$ 578.08</b>
	22/12/2021		Payroll deductions	\$ 144.52	
	22/12/2021		Payroll deductions	\$ 433.56	
<b>DD3837.5</b>	<b>22/12/2021</b>	<b>MobiSuper</b>			<b>-\$ 343.44</b>
	22/12/2021		Payroll deductions	\$ 85.86	
	22/12/2021		Payroll deductions	\$ 257.58	
<b>DD3837.6</b>	<b>22/12/2021</b>	<b>HostPlus Super Fund</b>			<b>-\$ 230.32</b>
	22/12/2021		Payroll deductions	\$ 57.58	
	22/12/2021		Payroll deductions	\$ 172.74	
<b>DD3837.7</b>	<b>22/12/2021</b>	<b>SuperWrap Personal Super Plan</b>			<b>-\$ 139.08</b>
	22/12/2021		Payroll deductions	\$ 139.08	
<b>DD3837.8</b>	<b>22/12/2021</b>	<b>Prime Super</b>			<b>-\$ 166.39</b>
	22/12/2021		Payroll deductions	\$ 166.39	



Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
DD3839.1	05/01/2022 15/12/2021	Pivotel	Satellite sleeves <i>Bushfire radios</i>	\$ 60.00	-\$ 60.00
DD3844.1	05/01/2022 05/01/2022 05/01/2022	Aware Super	Payroll deductions Payroll deductions	\$ 4,615.81 \$ 1,361.72	-\$ 5,977.53
DD3844.2	05/01/2022 05/01/2022 05/01/2022	ANZ OnePath Masterfund	Payroll deductions Payroll deductions	\$ 61.97 \$ 185.90	-\$ 247.87
DD3844.3	05/01/2022 05/01/2022 05/01/2022	Colonial First State	Payroll deductions Payroll deductions	\$ 120.38 \$ 361.14	-\$ 481.52
DD3844.4	05/01/2022 05/01/2022 05/01/2022	Australian Super	Payroll deductions Payroll deductions	\$ 144.52 \$ 433.56	-\$ 578.08
DD3844.5	05/01/2022 05/01/2022 05/01/2022	MobiSuper	Payroll deductions Payroll deductions	\$ 111.08 \$ 333.24	-\$ 444.32
DD3844.6	05/01/2022 05/01/2022 05/01/2022	HostPlus Super Fund	Payroll deductions Payroll deductions	\$ 33.79 \$ 101.37	-\$ 135.16
DD3844.7	05/01/2022 05/01/2022	SuperWrap Personal Super Plan	Payroll deductions	\$ 160.06	-\$ 160.06
DD3844.8	05/01/2022 05/01/2022	Prime Super	Payroll deductions	\$ 62.17	-\$ 62.17
DD3846.1	29/12/2021 07/12/2021	Telstra	Tims Messaging <i>Councillors, Fire Control, Fuel facility</i>	\$ 211.21	-\$ 211.21
DD3846.2	24/12/2021 26/11/2021	Water Corporation	Standpipe <i>Water use</i>	\$ 81.22	-\$ 81.22
DD3846.3	02/12/2021 18/11/2021	Telstra	Phone charges <i>Admin office, Harvest ban, Admin office, Fuel facility, CRC, Admin office, Admin office, CRC, CRC, Admin office, Consulting room, Admin iPad, Caravan Park, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding</i>	\$ 1,246.26	-\$ 1,246.26
DD3852.1	04/01/2022 04/01/2022	Synergy	Street lighting <i>Usage</i>	\$ 743.62	-\$ 743.62
DD3852.2	13/01/2022 10/01/2022	Water Corporation	CRC & Public Conveniences <i>Water use - Public Conveniences, Water use - CRC</i>	\$ 150.10	-\$ 150.10
DD3852.3	14/01/2022 10/01/2022	Water Corporation	Community Centre <i>Water use</i>	\$ 223.78	-\$ 223.78
DD3852.4	15/01/2022 10/01/2022	Water Corporation	14 Down St <i>Water use, Service charge</i>	\$ 110.40	-\$ 110.40
DD3852.5	16/01/2022 10/01/2022	Water Corporation	1 Dowsett St <i>Water use, Service charge</i>	\$ 317.92	-\$ 772.12

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	10/01/2022		13 Dunmall Dr <i>Water use, Service charge</i>	\$ 454.20	
DD3852.6	24/01/2022	Water Corporation			-\$ 317.92
	10/01/2022		1 Dowsett St <i>Water use, Service charge</i>	\$ 317.92	
DD3852.7	17/01/2022	Water Corporation			-\$ 252.27
	10/01/2022		19 Humes Wy <i>Water use, Service charge</i>	\$ 252.27	
DD3852.8	18/01/2022	Water Corporation			-\$ 58.35
	10/01/2022		5 Dunmall Dr <i>Water use, Service charge</i>	\$ 58.35	
DD3852.9	10/01/2022	Water Corporation			-\$ 311.11
	10/01/2022		Caravan Park <i>Water Use</i>	\$ 311.11	
DD3853.1	01/01/2022	Telstra			-\$ 1,640.57
	18/12/2021		Phone charges <i>Admin office, Harvest ban, Admin office, Fuel facility, CRC, Admin office, Admin office, CRC, CRC, Admin office, Consulting room, Admin iPad, Caravan Park, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding</i>	\$ 1,640.57	
DD3853.2	01/01/2022	Water Corporation			-\$ 395.71
	23/12/2021		Standpipe <i>Water use</i>	\$ 395.71	
DD3853.3	01/01/2022	ClickSuper			-\$ 11.00
	31/12/2021		Transaction fee <i>Dec 2021</i>	\$ 11.00	
DD3859.1	19/01/2022	Aware Super			-\$ 6,196.97
	19/01/2022		Payroll deductions	\$ 4,799.17	
	19/01/2022		Payroll deductions	\$ 1,397.80	
DD3859.2	19/01/2022	ANZ OnePath Masterfund			-\$ 301.48
	19/01/2022		Payroll deductions	\$ 75.37	
	19/01/2022		Payroll deductions	\$ 226.11	
DD3859.3	19/01/2022	HostPlus Super Fund			-\$ 711.84
	19/01/2022		Payroll deductions	\$ 177.96	
	19/01/2022		Payroll deductions	\$ 533.88	
DD3859.4	19/01/2022	Australian Super			-\$ 578.08
	19/01/2022		Payroll deductions	\$ 144.52	
	19/01/2022		Payroll deductions	\$ 433.56	
DD3859.5	19/01/2022	MobiSuper			-\$ 433.69
	19/01/2022		Payroll deductions	\$ 108.42	
	19/01/2022		Payroll deductions	\$ 325.27	
DD3859.6	19/01/2022	SuperWrap Personal Super Plan			-\$ 135.71
	19/01/2022		Payroll deductions	\$ 135.71	
DD3859.7	19/01/2022	Prime Super			-\$ 246.84
	19/01/2022		Payroll deductions	\$ 246.84	
DD3860.1	01/01/2022	HICAPS			-\$ 25.00
	31/12/2021		Terminal rental fee - Consulting Room <i>Dec 2021</i>	\$ 25.00	
DD3818.10	03/12/2021	Synergy			-\$ 396.19
	15/11/2021		Community Centre <i>Usage</i>	\$ 396.19	
DD3852.10	11/01/2022	Water Corporation			-\$ 592.19

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	10/01/2022		Depot <i>Water use</i>	\$ 592.19	
DD3852.11	12/01/2022	Water Corporation			-\$ 188.30
	10/01/2022		Administration building <i>Water use</i>	\$ 188.30	
				<b>Total</b>	<b>-\$409,180.81</b>

**STRATEGIC IMPLICATIONS****IMPROVE OUR FINANCIAL POSITION**

<b>Our Goals</b>	<b>Our Strategies</b>
<b>The Wandering Shire is financially sustainable</b>	Improve accountability and transparency Prudently manage our financial resources to ensure value for money

**OFFICER'S RECOMMENDATION – ITEM 16.1 – SCHEDULE OF ACCOUNTS FOR THE PERIOD 1/12/2021 – 31/1/2022**

Moved Cr Watts

Seconded Cr Hansen

That Council in accordance with r12 and r13 of the *Local Government (Financial Management) Regulations 1996* receives the schedule of accounts for payment as presented, including Credit Card Statements.

**CARRIED 6/0**

## 16.2.MONTHLY FINANCIAL REPORTS

<b>Proponent</b>	Internal Report
<b>Author of Report</b>	Ian Fitzgerald, A/CEO
<b>Date of Meeting</b>	17/02/2022
<b>Disclosure of any Interest</b>	Nil
<b>File Reference</b>	14.145.14512
<b>Attachments</b>	Monthly Financial Reports

### BRIEF SUMMARY

Consideration of the Monthly Financial Reports for the period ending 31 December 2021 and 31 January 2022.

### BACKGROUND

The following financial reports to 31 December 2021 and 31 January 2022 are included for your information:

- Monthly Summary Information
- Statement of Financial Activity by Program
- Statement of Financial Activity by Nature or Type
- Note 1 Net Current Assets
- Note 2 Cash and Investments
- Note 3 Receivables – Debtors Report
- Note 4 Payables – Creditors Report
- Note 5 Rating Revenue
- Note 6 Disposal of Assets
- Note 7 Capital Acquisitions
- Note 8 Borrowings
- Note 9 Reserves
- Note 10 Grants and Contributions
- Note 11 Trust Fund
- Note 12 Explanation of Material Variances

### STATUTORY/LEGAL IMPLICATIONS

*Local Government Act 1995*

#### **Section 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.

#### **Local Government (Financial Management) Regulations 1996**

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

- (1A) In this regulation — **committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.
- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and*
  - (b) *budget estimates to the end of the month to which the statement relates; and*
  - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and*
  - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
  - (e) *the net current assets at the end of the month to which the statement relates.*
- (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and*
  - (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
  - (c) *such other supporting information as is considered relevant by the local government.*
- (3) *The information in a statement of financial activity may be shown —*
- (a) *according to nature and type classification; or*
  - (b) *by program; or*
  - (c) *by business unit.*
- (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
  - (b) *recorded in the minutes of the meeting at which it is presented.*
- (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

#### **POLICY IMPLICATIONS**

As contained in the attached Monthly Financial Reports

#### **FINANCIAL IMPLICATIONS**

As contained in the attached Monthly Financial Reports

#### **STRATEGIC IMPLICATIONS**

##### ***Provide Strong Leadership***

<b>Our Goals</b>	<b>Our Strategies</b>
<b>We plan for the future and are strategically focused</b>	Ensure accountable, ethical and best practice governance Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan Service Level Plans detail operational roles, responsibilities and resources Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

#### **CONSULTATION/COMMUNICATION**

Nil

#### **COMMENT**

Moore Australia have compiled the accompanying Local Government special purpose financial statements for the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 December 2021 and 31 January 2022. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION & COUNCIL RESOLUTION– ITEM 16.2 - MONTHLY FINANCIAL REPORTS**

Moved Cr Curtis

Seconded Cr Hansen

That Council in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996 receives the Statements of Financial activity for the period ended 31 December 2021 and 31 January 2022.

*Disclaimer: The December 2021 and January 2022 reports have been prepared prior to the finalisation of the months financial transactions and as such may not be a true reflection of the financial position of the Shire at this time.*

**CARRIED 6/0**



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17 January 2022

Mr Ian Fitzgerald  
Acting Chief Executive Officer  
Shire of Wandering  
22 Watts Street  
**WANDERING WA 6308**

Dear Ian,

**ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 31 DECEMBER 2021**

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 31 December 2021 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

**MATTERS FOR MANAGEMENT ATTENTION:**

Please complete the Statutory Monthly Financial Statements by completing Note 15 – Major Variations by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely

Russell Barnes  
Director

[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)



17 January 2022

Mr Ian Fitzgerald  
Acting Chief Executive Officer  
Shire of Wandering  
22 Watts Street  
**WANDERING WA 6308**

Dear Ian,

**COMPILATION REPORT TO THE SHIRE OF WANDERING**

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 December 2021. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

**THE RESPONSIBILITY OF THE SHIRE OF WANDERING**

The Shire of Wandering are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

**OUR RESPONSIBILITY**

On the basis of information provided by the Shire of Wandering we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Wandering provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Wandering. We do not accept responsibility to any other person for the contents of the special purpose financial statements.



Russell Barnes  
Director  
**Moore Australia (WA) Pty Ltd**

**SHIRE OF WANDERING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 December 2021**

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

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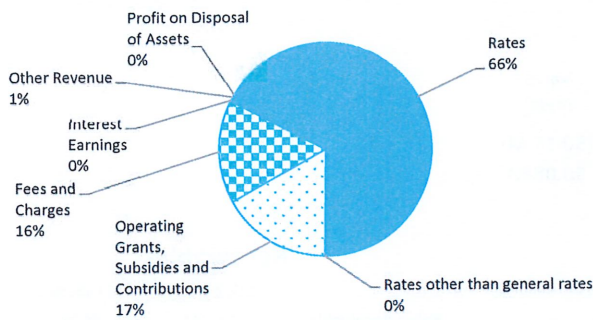
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**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

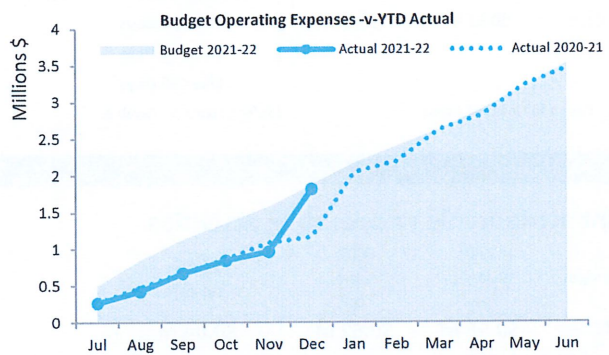
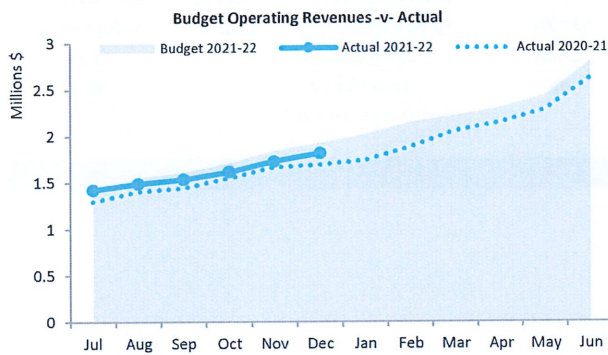
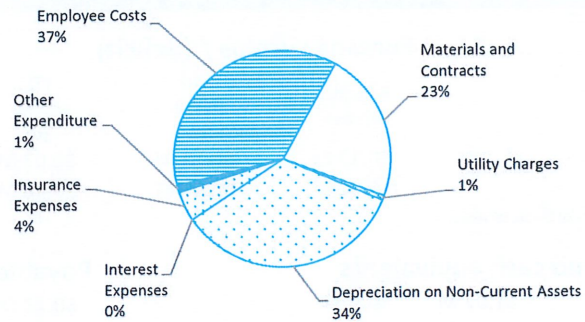
**SUMMARY INFORMATION - GRAPHS**

**OPERATING ACTIVITIES**

**OPERATING REVENUE**

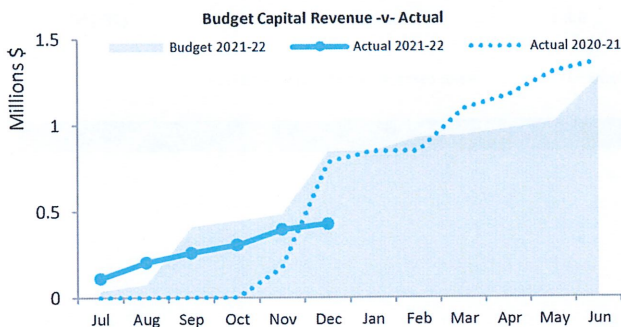


**OPERATING EXPENSES**

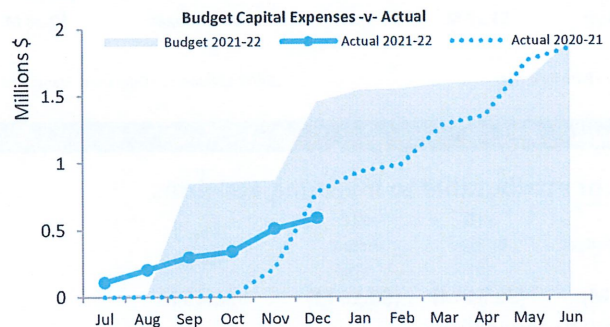


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**



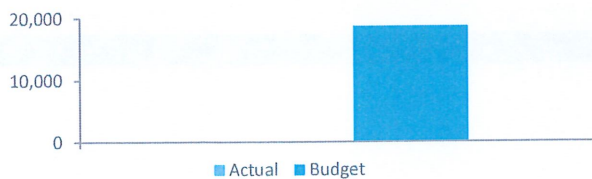
**CAPITAL EXPENSES**



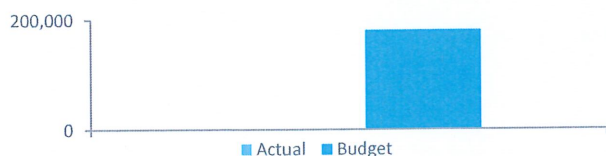
**FINANCING ACTIVITIES**

**BORROWINGS**

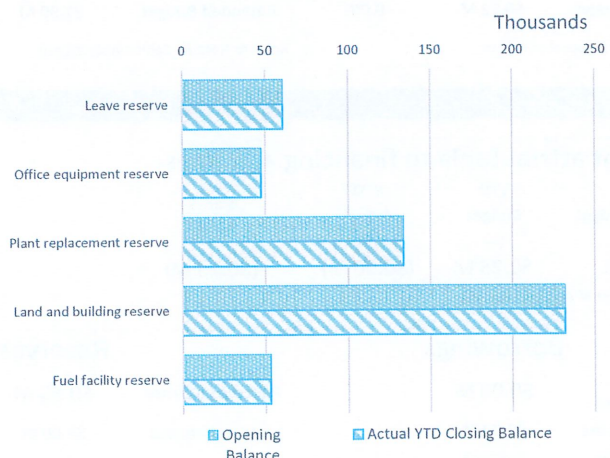
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



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

**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**EXECUTIVE SUMMARY**

**Funding surplus / (deficit) Components**

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.17 M	\$0.17 M	\$0.02 M	(\$0.16 M)
Closing	(\$0.02 M)	\$0.40 M	\$0.48 M	\$0.08 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$1.07 M	% of total
Unrestricted Cash	\$0.54 M	50.7%
Restricted Cash	\$0.53 M	49.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.18 M	% Outstanding
Trade Payables	\$0.11 M	
0 to 30 Days		83.0%
30 to 90 Days		17.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.23 M	% Collected
Rates Receivable	\$0.17 M	86.7%
Trade Receivable	\$0.06 M	% Outstanding
30 to 90 Days		11.2%
Over 90 Days		9.8%

Refer to Note 3 - Receivables

**Key Operating Activities**

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.38 M	\$0.58 M	\$0.62 M	\$0.04 M

Refer to Statement of Financial Activity

Rates Revenue			
	YTD Actual	% Variance	
	\$1.21 M		
	YTD Budget	\$1.20 M	0.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions			
	YTD Actual	% Variance	
	\$0.30 M		
	YTD Budget	\$0.28 M	8.8%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges			
	YTD Actual	% Variance	
	\$0.28 M		
	YTD Budget	\$0.39 M	(26.2%)

Refer to Statement of Financial Activity

**Key Investing Activities**

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.63 M)	(\$0.61 M)	(\$0.16 M)	\$0.45 M

Refer to Statement of Financial Activity

Proceeds on sale			
	YTD Actual	%	
	\$0.00 M		
	Amended Budget	\$0.12 M	0.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition			
	YTD Actual	% Spent	
	\$0.59 M		
	Amended Budget	\$1.90 M	30.9%

Refer to Note 8 - Capital Acquisitions

Capital Grants			
	YTD Actual	% Received	
	\$0.43 M		
	Amended Budget	\$1.15 M	37.2%

Refer to Note 8 - Capital Acquisitions

**Key Financing Activities**

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.06 M	\$0.25 M	(\$0.00 M)	(\$0.25 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.53 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**STATUTORY REPORTING PROGRAMS**

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

**PROGRAM NAME AND OBJECTIVES  
GOVERNANCE**

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

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

**ACTIVITIES**

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.

**HEALTH**

To provide services for community and environmental health.

Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.

**EDUCATION AND WELFARE**

To support services relating to youth, elderly and the disadvantaged.

Support school activities, aged care initiatives and disability inclusion plan.

**HOUSING**

Provision of shire housing and privately rented accommodation.

Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the Housing Authority for teachers accommodation.

**COMMUNITY AMENITIES**

To provide amenities required by the community.

Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.

**RECREATION AND CULTURE**

To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.

Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.

**TRANSPORT**

To provide safe and effective transport services to the community.

Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.

**ECONOMIC SERVICES**

To help promote Wandering and its economic wellbeing.

Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

Provisions of private work operations, plant repairs, operation costs and all administration costs.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	173,709	173,709	15,352	(158,357)	(91.16%)	▼
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Governance		3,500	1,746	0	(1,746)	(100.00%)	
General purpose funding - general rates	6	1,204,854	1,204,854	1,208,515	3,661	0.30%	
General purpose funding - other		604,690	152,716	149,723	(2,993)	(1.96%)	
Law, order and public safety		44,290	22,138	16,258	(5,880)	(26.56%)	▼
Health		3,500	1,746	2,554	808	46.28%	
Housing		46,800	23,394	17,718	(5,676)	(24.26%)	▼
Community amenities		51,680	43,126	45,598	2,472	5.73%	
Recreation and culture		1,820	900	1,887	987	109.67%	▼
Transport		76,430	92,476	61,330	(31,146)	(33.68%)	▼
Economic services		725,720	362,622	284,263	(78,359)	(21.61%)	▼
Other property and services		45,750	22,868	28,891	6,023	26.34%	▲
		<b>2,809,034</b>	<b>1,928,586</b>	<b>1,816,737</b>	<b>(111,849)</b>		
<b>Expenditure from operating activities</b>							
Governance		(187,390)	(102,784)	(79,067)	23,717	23.07%	▲
General purpose funding		(86,000)	(42,990)	(47,087)	(4,097)	(9.53%)	
Law, order and public safety		(137,340)	(76,136)	(62,896)	13,240	17.39%	▲
Health		(11,030)	(5,672)	(4,591)	1,081	19.06%	
Education and welfare		(1,340)	(654)	(3,950)	(3,296)	(503.98%)	
Housing		(28,940)	(17,334)	(15,634)	1,700	9.81%	
Community amenities		(226,650)	(114,263)	(92,257)	22,006	19.26%	▲
Recreation and culture		(238,960)	(132,344)	(116,043)	16,301	12.32%	▲
Transport		(1,697,930)	(884,464)	(994,888)	(110,424)	(12.48%)	▼
Economic services		(842,505)	(428,589)	(348,680)	79,909	18.64%	▲
Other property and services		(67,790)	(69,720)	(48,976)	20,744	29.75%	▲
		<b>(3,525,875)</b>	<b>(1,874,950)</b>	<b>(1,814,069)</b>	<b>60,881</b>		
Non-cash amounts excluded from operating activities	1(a)	1,094,380	530,522	622,075	91,553	17.26%	▲
<b>Amount attributable to operating activities</b>		<b>377,539</b>	<b>584,158</b>	<b>624,743</b>	<b>40,585</b>		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,146,550	845,433	427,014	(418,419)	(49.49%)	▼
Proceeds from disposal of assets	7	124,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,899,965)	(1,455,828)	(586,632)	869,196	59.70%	▲
<b>Amount attributable to investing activities</b>		<b>(629,415)</b>	<b>(610,395)</b>	<b>(159,618)</b>	<b>450,777</b>		
<b>Financing Activities</b>							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	48,050	48,050	0	(48,050)	(100.00%)	▼
Repayment of debentures	9	(18,665)	0	0	0	0.00%	
Transfer to reserves	10	(173,988)	(110)	(110)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>55,397</b>	<b>247,940</b>	<b>(110)</b>	<b>(248,050)</b>		
Closing funding surplus / (deficit)	1(c)	(22,770)	395,412	480,367			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$5,000 or 5.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 2021

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening funding surplus / (deficit)	1(c)	\$ 173,709	\$ 173,709	\$ 15,352	\$ (158,357)	% (91.16%)	▼
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Rates	6	1,204,854	1,204,854	1,208,515	3,661	0.30%	
Rates other than general rates		3,200	3,200	0	(3,200)	(100.00%)	
Operating grants, subsidies and contributions	12	801,240	280,014	304,553	24,539	8.76%	▲
Fees and charges		736,530	385,284	284,264	(101,020)	(26.22%)	▼
Interest earnings		12,700	6,342	5,812	(530)	(8.36%)	
Other revenue		35,810	17,892	13,593	(4,299)	(24.03%)	
Profit on disposal of assets	7	14,700	31,000	0	(31,000)	(100.00%)	▼
		<b>2,809,034</b>	<b>1,928,586</b>	<b>1,816,737</b>	<b>(111,849)</b>		
<b>Expenditure from operating activities</b>							
Employee costs		(1,219,545)	(681,486)	(670,991)	10,495	1.54%	
Materials and contracts		(1,008,640)	(503,790)	(408,433)	95,357	18.93%	▲
Utility charges		(50,120)	(25,026)	(13,355)	11,671	46.64%	▲
Depreciation on non-current assets		(1,123,080)	(561,522)	(622,075)	(60,553)	(10.78%)	▼
Interest expenses		(2,970)	(1,485)	0	1,485	100.00%	
Insurance expenses		(84,120)	(83,693)	(80,661)	3,032	3.62%	
Other expenditure		(37,400)	(17,948)	(18,554)	(606)	(3.38%)	
		<b>(3,525,875)</b>	<b>(1,874,950)</b>	<b>(1,814,069)</b>	<b>60,881</b>		
Non-cash amounts excluded from operating activities	1(a)	1,094,380	530,522	622,075	91,553	17.26%	▲
<b>Amount attributable to operating activities</b>		<b>377,539</b>	<b>584,158</b>	<b>624,743</b>	<b>40,585</b>		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,146,550	845,433	427,014	(418,419)	(49.49%)	▼
Proceeds from disposal of assets	7	124,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(1,899,965)	(1,455,828)	(586,632)	869,196	59.70%	▲
<b>Amount attributable to investing activities</b>		<b>(629,415)</b>	<b>(610,395)</b>	<b>(159,618)</b>	<b>450,777</b>		
<b>Financing Activities</b>							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	48,050	48,050	0	(48,050)	(100.00%)	▼
Repayment of debentures	9	(18,665)	0	0	0	0.00%	
Transfer to reserves	10	(173,988)	(110)	(110)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>55,397</b>	<b>247,940</b>	<b>(110)</b>	<b>(248,050)</b>		
Closing funding surplus / (deficit)	1(c)	<b>(22,770)</b>	<b>395,412</b>	<b>480,367</b>			

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

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



**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**BASIS OF PREPARATION**

**BASIS OF PREPARATION**

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

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 13 January 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(14,700)	(31,000)	0
Movement in employee benefit provisions (non-current)		(14,000)	0	0
Add: Depreciation on assets		1,123,080	561,522	622,075
<b>Total non-cash items excluded from operating activities</b>		<b>1,094,380</b>	<b>530,522</b>	<b>622,075</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	Year to Date 31 December 2021
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	10	(525,967)	(526,077)
Add: Provisions - employee	11	60,244	60,244
<b>Total adjustments to net current assets</b>		<b>(465,723)</b>	<b>(465,833)</b>

**(c) Net current assets used in the Statement of Financial Activity**

<b>Current assets</b>				
Cash and cash equivalents	2	841,093		1,066,225
Rates receivables	3	38,339		166,242
Receivables	3	29,305		59,238
Other current assets	4	74,270		89,490
<b>Less: Current liabilities</b>				
Payables	5	(203,312)		(177,458)
Contract liabilities	11	(11,460)		(11,460)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(205,979)		(164,896)
Provisions	11	(81,181)		(81,181)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(465,723)</b>		<b>(465,833)</b>
<b>Closing funding surplus / (deficit)</b>		<b>15,352</b>		<b>480,367</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>							
Municipal cash at bank	Cash and cash equivalents	539,048	0	539,048	BankWest	0.00%	n/a
Reserves Fund Bank	Cash and cash equivalents	110	525,967	526,077	Bankwest	0.00%	n/a
Petty cash/ cash on hand	Cash and cash equivalents	1,100	0	1,100	n/a	0.00%	n/a
<b>Total</b>		<b>540,258</b>	<b>525,967</b>	<b>1,066,225</b>			
<b>Comprising</b>							
Cash and cash equivalents		540,258	525,967	1,066,225			
		<b>540,258</b>	<b>525,967</b>	<b>1,066,225</b>			

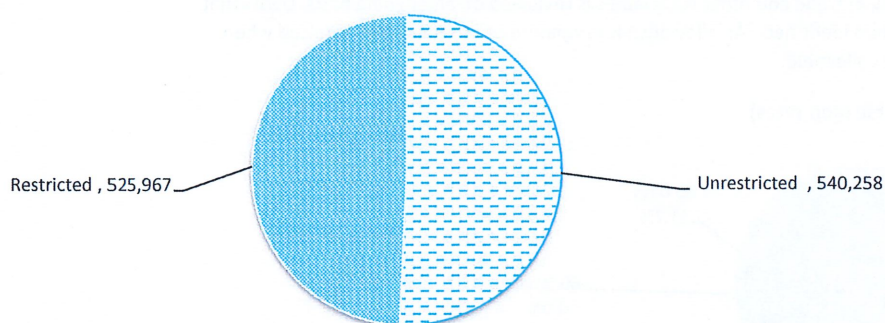
**KEY INFORMATION**

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

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

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

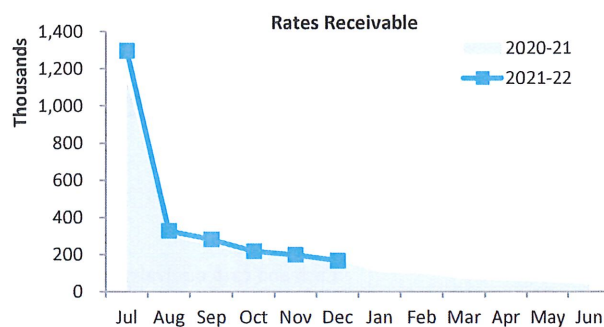
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates receivable	30 Jun 2021	31 Dec 2021
	\$	\$
Gross rates in arrears previous year	23,174	38,339
Levied this year	1,101,109	1,208,515
Less - collections to date	(1,085,944)	(1,080,612)
<b>Net rates collectable</b>	<b>38,339</b>	<b>166,242</b>
% Collected	96.6%	86.7%

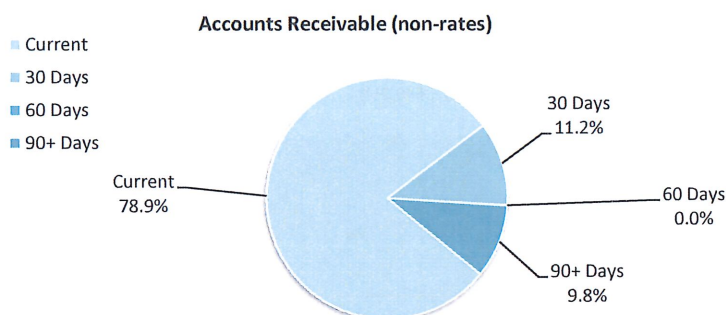


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(8)	35,080	4,978	22	4,379	44,451
Percentage		78.9%	11.2%	0%	9.8%	
<b>Balance per trial balance</b>						
Sundry receivable						44,451
GST receivable						14,496
Other receivables						291
<b>Total receivables general outstanding</b>						<b>59,238</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 December 2021
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel, oil and materials	74,270	191,886	(180,667)	85,489
<b>Other current assets</b>				
Prepayments	0	4,001	0	4,001
<b>Total other current assets</b>	<b>74,270</b>	<b>195,887</b>	<b>(180,667)</b>	<b>89,490</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Inventory**

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 THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

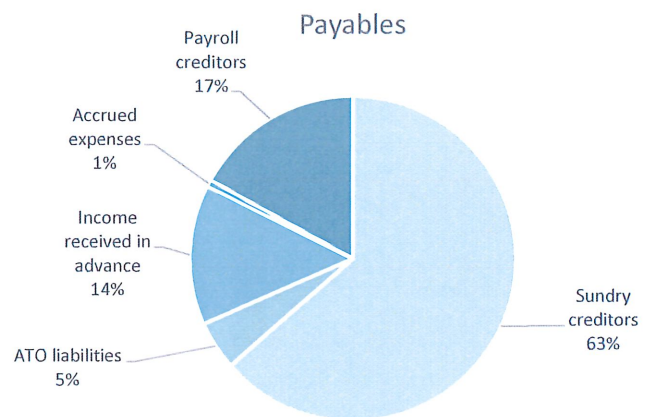
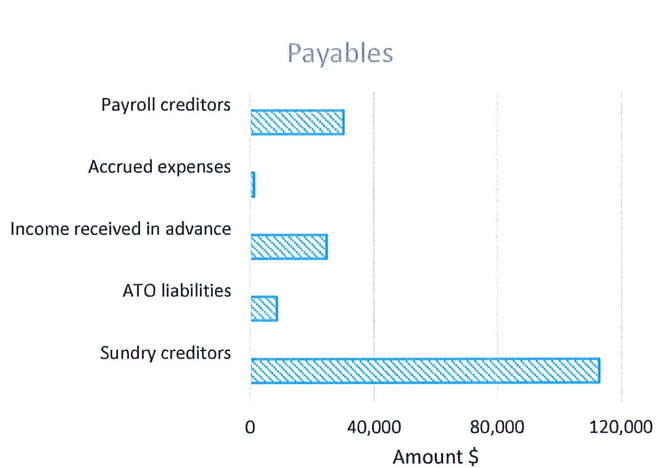
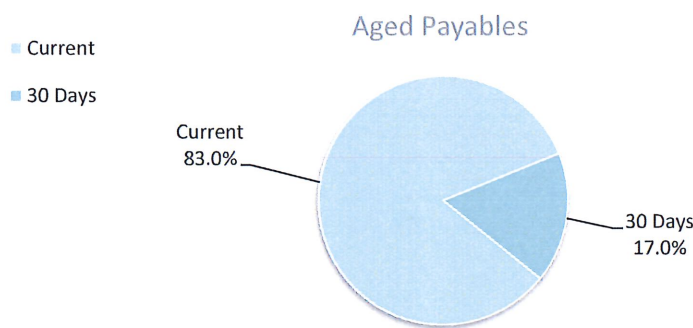
**OPERATING ACTIVITIES  
NOTE 5  
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	93,630	19,167	0	0	112,797
Percentage		83%	17%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						112,797
ATO liabilities						8,641
Income received in advance						24,656
Accrued expenses						1,250
Payroll creditors						30,114
<b>Total payables general outstanding</b>						<b>177,458</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



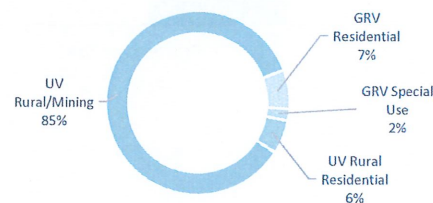
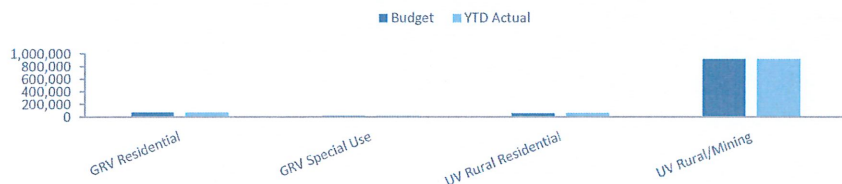
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.1253	53	595,192	74,583	0	0	74,583	74,583	0	0	74,583
GRV Special Use	0.141920	3	157,820	22,398	0	0	22,398	22,398	0	0	22,398
<b>Unimproved value</b>											
UV Rural Residential	0.0160	53	3,871,000	61,820	0	0	61,820	61,820	1,356	920	64,096
UV Rural/Mining	0.006690	140	137,339,000	918,798	0	0	918,798	918,798	0	0	918,798
<b>Sub-Total</b>		<b>249</b>	<b>141,963,012</b>	<b>1,077,599</b>	<b>0</b>	<b>0</b>	<b>1,077,599</b>	<b>1,077,599</b>	<b>1,356</b>	<b>920</b>	<b>1,079,875</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	1,100	27	64,134	29,700	0	0	29,700	29,700	0	0	29,700
GRV Special Use	1,100	1	4,508	1,100	0	0	1,100	1,100	0	0	1,100
<b>Unimproved value</b>											
UV Rural Residential	1,100	51	3,051,500	56,100	0	0	56,100	56,100	0	0	56,100
UV Rural/Mining	1,100	81	8,662,483	89,100	0	0	89,100	89,100	0	0	89,100
<b>Sub-total</b>		<b>160</b>	<b>11,782,625</b>	<b>176,000</b>	<b>0</b>	<b>0</b>	<b>176,000</b>	<b>176,000</b>	<b>0</b>	<b>0</b>	<b>176,000</b>
Discount							(48,745)				(47,360)
<b>Amount from general rates</b>							<b>1,204,854</b>				<b>1,208,515</b>
Ex-gratia rates							3,200				0
<b>Total general rates</b>							<b>1,208,054</b>				<b>1,208,515</b>

KEY INFORMATION

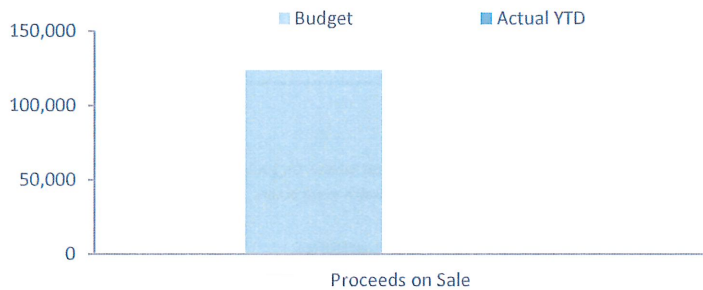
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Isuzu Giga Prime Mover	60,000	60,000	0	0	0	0	0	0
	QE Pajero Sports GLX	23,500	27,000	3,500	0	0	0	0	0
	Holden Trail blazer	24,000	35,000	11,000	0	0	0	0	0
	Hustler Mower	1,800	2,000	200	0	0	0	0	0
		<b>109,300</b>	<b>124,000</b>	<b>14,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





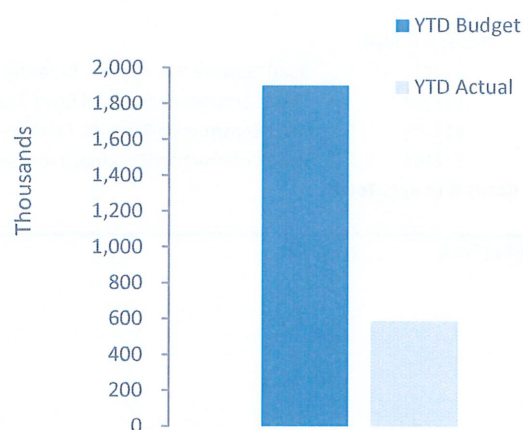
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	322,245	255,773	252,530	(3,243)
Furniture & Equipment	14,500	14,500	9,042	(5,458)
Plant & Equipment	312,650	312,649	0	(312,649)
Roads & Bridges	1,044,570	666,906	321,706	(345,200)
Land Held For Resale Non Current	206,000	206,000	3,354	(202,646)
<b>Payments for Capital Acquisitions</b>	<b>1,899,965</b>	<b>1,455,828</b>	<b>586,632</b>	<b>(869,196)</b>
<b>Total Capital Acquisitions</b>	<b>1,899,965</b>	<b>1,455,828</b>	<b>586,632</b>	<b>(869,196)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,146,550	845,433	427,014	(418,419)
Borrowings	200,000	200,000	0	(200,000)
Other (disposals & C/Fwd)	124,000	0	0	0
Cash backed reserves				
Office equipment reserve	7,500	0	0	0
Land and building reserve	26,550	0	0	0
Contribution - operations	395,365	410,395	159,618	(250,777)
<b>Capital funding total</b>	<b>1,899,965</b>	<b>1,455,828</b>	<b>586,632</b>	<b>(869,196)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

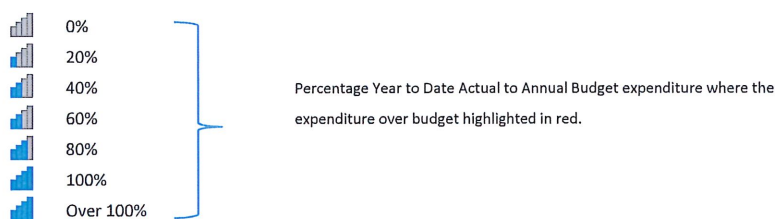


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

Account Description		Amended Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
<b>Capital Expenditure</b>					
Land Held For Resale Non Current					
	E14761 Land Held for Resale - Industrial Estate & Lot 801	206,000	206,000	3,354	(202,646)
	<b>Land Held For Resale Non Current Total</b>	<b>206,000</b>	<b>206,000</b>	<b>3,354</b>	<b>(202,646)</b>
Land & Buildings					
	E05109 LGGS - Purchase Land & Buildings	189,305	189,305	0	(189,305)
	E13260 Purchase Land & Buildings	132,940	66,468	252,530	186,062
	<b>Land &amp; Buildings Total</b>	<b>322,245</b>	<b>255,773</b>	<b>252,530</b>	<b>(3,243)</b>
Furniture & Equipment					
	E13450 CRC - Purchase Furniture & Equipment	5,000	5,000	0	(5,000)
	E14560 Purchase Furniture & Equipment	9,500	9,500	9,042	(458)
	<b>Furniture &amp; Equipment Total</b>	<b>14,500</b>	<b>14,500</b>	<b>9,042</b>	<b>(5,458)</b>
Plant & Equipment					
	E12360 Purchase Plant & Equipment	312,650	312,649	0	(312,649)
	<b>Plant &amp; Equipment Total</b>	<b>312,650</b>	<b>312,649</b>	<b>0</b>	<b>(312,649)</b>
Roads & Bridges					
	E12101 Road Construction - Other - Expenses	276,000	110,400	217,019	106,619
	E12102 Road Construction Regional Road Group Expenses	546,485	437,188	89,294	(347,894)
	E12103 Road Construction Roads to Recovery Expenses	145,875	58,350	15,393	(42,957)
	E12104 Road Construction Blackspot Expenses	76,210	60,968	0	(60,968)
	<b>Roads &amp; Bridges Total</b>	<b>1,044,570</b>	<b>666,906</b>	<b>321,706</b>	<b>(345,200)</b>
	<b>Grand Total</b>	<b>1,899,965</b>	<b>1,455,828</b>	<b>586,632</b>	<b>(869,196)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**FINANCING ACTIVITIES**

**NOTE 9**

**BORROWINGS**

**Repayments - borrowings**

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Community amenities</b>										
industrial Estate Development	1	0	0	200,000	0	18,665	0	181,335	0	2,970
<b>Total</b>		0	0	200,000	0	18,665	0	181,335	0	2,970
Current borrowings		18,665					0			
Non-current borrowings		(18,665)					0			
		0					0			

All debenture repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**OPERATING ACTIVITIES**

**NOTE 10**

**CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	60,244	0	12	0	0	(14,000)	0	46,244	60,256
Office equipment reserve	47,482	0	10	0	0	(7,500)	0	39,982	47,492
Plant replacement reserve	133,449	0	28	29,725	0	0	0	163,174	133,477
Land and building reserve	231,859	0	49	128,438	0	(26,550)	0	333,747	231,908
Fuel facility reserve	52,933	0	11	15,825	0	0	0	68,758	52,944
	<b>525,967</b>	<b>0</b>	<b>110</b>	<b>173,988</b>	<b>0</b>	<b>(48,050)</b>	<b>0</b>	<b>651,905</b>	<b>526,077</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES**

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
	1 July 2021				31 December 2021
	\$		\$	\$	\$
<b>Other current liabilities</b>					
<b>Other liabilities</b>					
- Contract liabilities	11,460	0	0	0	11,460
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	205,979	0	393,027	(434,110)	164,896
<b>Total other liabilities</b>	217,439	0	393,027	(434,110)	176,356
<b>Provisions</b>					
Provision for annual leave	65,168	0	0	0	65,168
Provision for long service leave	16,013	0	0	0	16,013
<b>Total Provisions</b>	81,181	0	0	0	81,181
<b>Total other current liabilities</b>	<b>298,620</b>	<b>0</b>	<b>393,027</b>	<b>(434,110)</b>	<b>257,537</b>
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

**KEY INFORMATION**

**Provisions**

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

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

**Employee benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**Contract liabilities**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

NOTE 12  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2021	Liability	Liability	31 Dec 2021	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Grants Commission - General	0	0	0	0	0	318,880	76,530	84,214
Grants Commission - Roads	0	0	0	0	0	262,710	63,050	57,844
<b>Law, order, public safety</b>								
LGGS Grant Income (ESL)	4,703	0	(4,703)	0	0	41,540	20,770	14,521
<b>Transport</b>								
Grant Income - MRWA Direct	0	0	0	0	0	61,230	61,230	61,230
<b>Economic services</b>								
CRC - Centrelink Income	0	0	0	0	0	8,640	4,320	4,320
CRC - Community Programs Grant Income	0	0	0	0	0	4,590	2,292	0
CRC - Operating Grants Income	16,410	16,750	(2,394)	30,766	30,766	99,550	49,774	77,149
	<b>21,113</b>	<b>16,750</b>	<b>(7,097)</b>	<b>30,766</b>	<b>30,766</b>	<b>797,140</b>	<b>277,966</b>	<b>299,278</b>
<b>Operating contributions</b>								
<b>Recreation and culture</b>								
Movie Screen Hire Income	0	0	0	0	0	100	48	0
<b>Other property and services</b>								
Admin - Other Income	0	0	0	0	0	4,000	2,000	5,275
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>2,048</b>	<b>5,275</b>
<b>TOTALS</b>	<b>21,113</b>	<b>16,750</b>	<b>(7,097)</b>	<b>30,766</b>	<b>30,766</b>	<b>801,240</b>	<b>280,014</b>	<b>304,553</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021

NOTE 13  
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	31 Dec 2021	31 Dec 2021			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Transport</b>								
Grant Income - Regional Road Group	0	182,530	(89,294)	93,236	93,236	364,325	291,460	89,294
Grant Income - Roads to Recovery	0	67,747	(15,393)	52,354	52,354	145,875	58,350	15,394
Grant Income - Blackspot	0	0	0	0	0	38,105	19,050	0
RRSP Project Income	0	116,000	(116,000)	0	0	276,000	220,800	116,000
<b>Economic services</b>								
Caravan Park Grants Income	196,326	10,000	(206,326)	0	0	132,940	66,468	206,326
	<b>196,326</b>	<b>376,277</b>	<b>(427,013)</b>	<b>145,590</b>	<b>145,590</b>	<b>957,245</b>	<b>656,128</b>	<b>427,014</b>
<b>Non-operating contributions</b>								
<b>Law, order, public safety</b>								
DFES Capital Grant Income	0	0	0	0	0	189,305	189,305	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,305</b>	<b>189,305</b>	<b>0</b>
<b>TOTALS</b>	<b>196,326</b>	<b>376,277</b>	<b>(427,013)</b>	<b>145,590</b>	<b>145,590</b>	<b>1,146,550</b>	<b>845,433</b>	<b>427,014</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>		Opening surplus				(22,770)
E11101	Wandering Community Centre		Operating Expenses			(10,500)	(33,270)
PW23	Ricks Road Maintenance partly funded by FPC		Operating Expenses			(12,000)	(45,270)
0010MNT	Ricks Road Maintenance		Operating Expenses		12,000		(33,270)
E14761	Lot 801 Watts Road - Disposal costs	16/09/2021	Operating Expenses			(6,000)	(39,270)
E13590	Star Track Depot	16/09/2021	Operating Expenses			(7,500)	(46,770)
R13590	Star Track Depot	16/09/2021	Operating Revenue		2,000		(44,770)
E05109	Addition to BFB Building	16/09/2021	Capital Expenses			(93,500)	(138,270)
R05105	Grant Funding - addition to BFB building	16/09/2021	Capital Revenue		93,500		(44,770)
R12204	MRWA Direct Grant		Operating Revenue		4,230		(40,540)
E14515	Consultants Expenses		Operating Expenses			(20,000)	(60,540)
E14500	Admin - Salaries		Operating Expenses		10,000		(50,540)
E04106	Members Subscriptions		Operating Expenses		5,000		(45,540)
E05105	BFB Water Tanks	21/10/2021	Capital Expenses			(95,805)	(141,345)
R05105	Grant Funding - 8 steel tanks BFB	21/10/2021	Capital Revenue		95,805		(45,540)
				<b>0</b>	<b>222,535</b>	<b>(245,305)</b>	<b>(22,770)</b>



Reporting Program	Explanation of positive variances		Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent
	\$	%		
<b>Opening funding surplus / (deficit)</b>	(158,357)	(91.16%)	▼	
<b>Revenue from operating activities</b>				
Law, order and public safety	(5,880)	(26.56%)	▼	Operating Grant
Housing	(5,676)	(24.26%)	▼	Rental income lower than predicted
Transport	(31,146)	(33.68%)	▼	
Economic services	(78,359)	(21.61%)	▼	Fuel sales lower than predicted
Other property and services	6,023	26.34%	▲	Allocations
<b>Expenditure from operating activities</b>				
Governance	23,717	23.07%	▲	Administration allocation lower than predicted
Law, order and public safety	13,240	17.39%	▲	ESL expenses lower than predicted
Community amenities	22,006	19.26%	▲	Administration allocation lower than predicted
Recreation and culture	16,301	12.32%	▲	Administration allocation lower than predicted
Transport	(110,424)	(12.48%)	▼	Road Maintenance higher than predicted
Economic services	79,909	18.64%	▲	Fuel purchases lower than expected
Other property and services	20,744	29.75%	▲	Allocations
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(418,419)	(49.49%)	▼	Grants yet to be received - primarily LRCIP & RRRSP
Payments for property, plant and equipment and infrastructure	869,196	59.70%	▲	Capital program ahead of schedule
<b>Financing activities</b>				
Proceeds from new debentures	(200,000)	(100.00%)	▼	Loan not drawn down
Transfer from reserves	(48,050)	(100.00%)	▼	Reserve transfers yet to happen





**Moore Australia**

Level 15, Exchange Tower,  
2 The Esplanade, Perth, WA 6000  
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6831

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[www.moore-australia.com.au](http://www.moore-australia.com.au)

16 February 2022

Mr Ian Fitzgerald  
Acting Chief Executive Officer  
Shire of Wandering  
22 Watts Street  
**WANDERING WA 6308**

Dear Ian,

**ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 31 JANUARY 2022**

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 31 January 2022 and enclose our Compilation Report and Statements.

We are required under APES 315 *Compilation of Financial Information* to report certain matters in our compilation report. Other matters which arise during the course of our compilation that we wish to bring to your attention are raised in this report.

It should be appreciated that our procedures are designed primarily to enable us to compile the monthly financial statements and therefore may not bring to light all weaknesses in systems and procedures, or all financial matters of interest to management and Council, which may exist. However, we aim to use our knowledge of the Shire's financial operations gained during our work to make comments and suggestions, which, we hope, will be useful to you.

Please note in order to meet legislative requirements, details and explanations of the material variances between the year to date actuals and year to date budget need to be completed by Shire staff, as required by *Local Government (Financial Management) Regulation 34(1) (d)*.

**MATTERS FOR MANAGEMENT ATTENTION:**

Please complete the Statutory Monthly Financial Statements by completing Note 15 – Major Variations by providing a comment for each item where the Council's YTD Budget and YTD Actual are over the variance threshold. These items are indicated with a ▼ or ▲.

We noted no other matters we wish to draw to management's attention.

Should you wish to discuss any matter relating to our service or any other matter, please do not hesitate to contact us.

Yours sincerely


Russell Barnes  
Director

[Moore Australia \(WA\) Pty Ltd](http://www.moore-australia.com.au)

**Shire of Wandering  
Management Information Report**

Period Ending  
31 January 2022

Topic	Item	First Identified	Explanation	Action Required	Priority
Funding surplus	Opening surplus	January 2022	There is a variance of \$158,357 between the opening funding surplus used in setting the budget for 2022, and the actual surplus as per the signed annual financial statements.	We recommend this variance in funds be considered in the annual budget review, and budget amendments be adopted to fund the shortfall.	<b>High</b>

Approval:  \_\_\_\_\_

Russell Barnes, Director



## Moore Australia

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16 February 2022

Mr Ian Fitzgerald  
Acting Chief Executive Officer  
Shire of Wandering  
22 Watts Street  
**WANDERING WA 6308**

Dear Ian,

### COMPILATION REPORT TO THE SHIRE OF WANDERING

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 31 January 2022. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

### THE RESPONSIBILITY OF THE SHIRE OF WANDERING

The Shire of Wandering are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

### OUR RESPONSIBILITY

On the basis of information provided by the Shire of Wandering we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Wandering provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Wandering. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

A handwritten signature in black ink, appearing to read 'Russell Barnes', written over a light blue horizontal line.

Russell Barnes  
Director  
Moore Australia (WA) Pty Ltd

# SHIRE OF WANDERING

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 January 2022

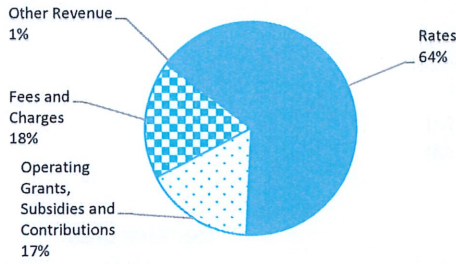
LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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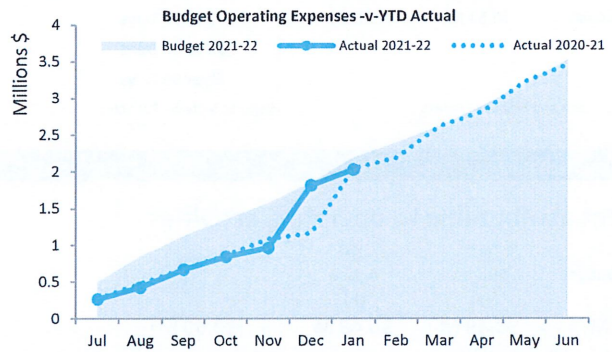
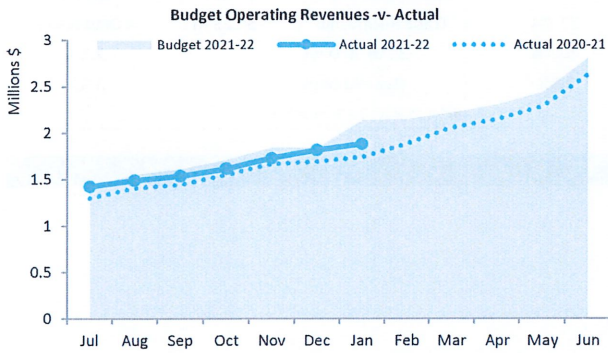
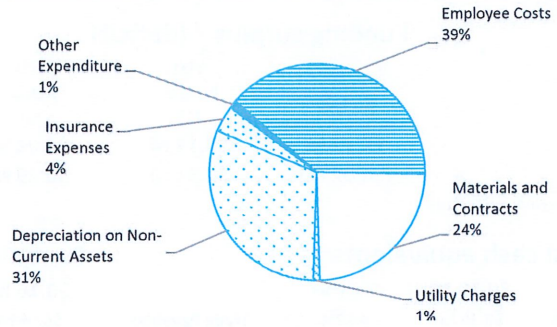
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OPERATING ACTIVITIES

OPERATING REVENUE

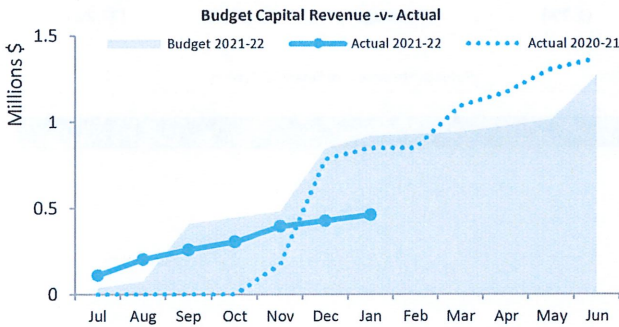


OPERATING EXPENSES

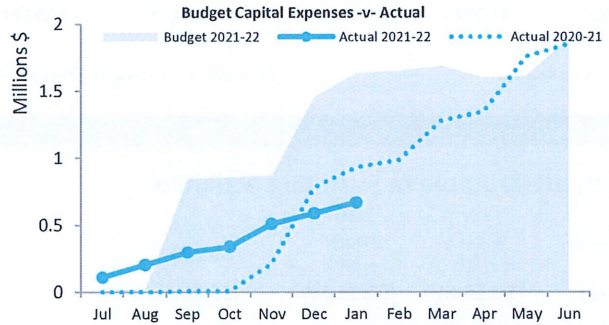


INVESTING ACTIVITIES

CAPITAL REVENUE



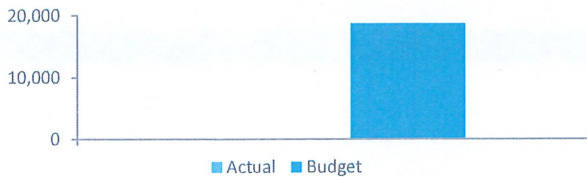
CAPITAL EXPENSES



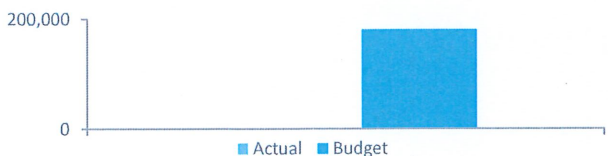
FINANCING ACTIVITIES

BORROWINGS

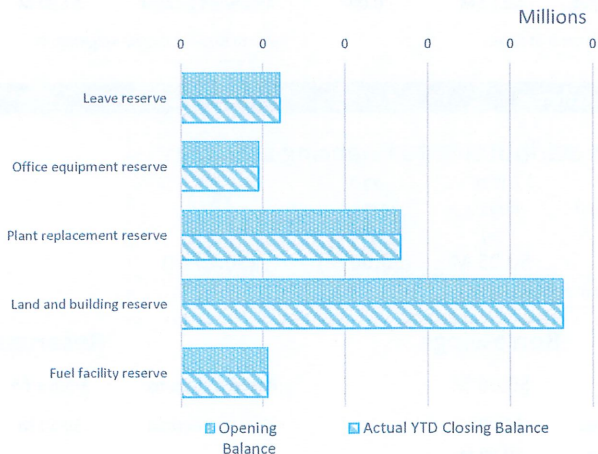
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.17 M	\$0.17 M	\$0.02 M	(\$0.16 M)
Closing	(\$0.02 M)	\$0.31 M	\$0.29 M	(\$0.02 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$0.89 M	% of total
Unrestricted Cash	\$0.36 M	40.7%
Restricted Cash	\$0.53 M	59.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.16 M	% Outstanding
Trade Payables	\$0.09 M	
0 to 30 Days		77.3%
30 to 90 Days		20.4%
Over 90 Days		2.3%

Refer to Note 5 - Payables

Receivables		
	\$0.37 M	% Collected
Rates Receivable	\$0.12 M	90.3%
Trade Receivable	\$0.25 M	% Outstanding
30 to 90 Days		2.1%
Over 90 Days		1.8%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.38 M	\$0.48 M	\$0.48 M	(\$0.00 M)

Refer to Statement of Financial Activity

Rates Revenue			
	YTD Actual	% Variance	
	\$1.21 M		
	YTD Budget	\$1.20 M	0.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions			
	YTD Actual	% Variance	
	\$0.32 M		
	YTD Budget	\$0.32 M	(1.2%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges			
	YTD Actual	% Variance	
	\$0.34 M		
	YTD Budget	\$0.46 M	(27.2%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.63 M)	(\$0.59 M)	(\$0.21 M)	\$0.39 M

Refer to Statement of Financial Activity

Proceeds on sale			
	YTD Actual	%	
	\$0.00 M		
	Amended Budget	\$0.12 M	0.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition			
	YTD Actual	% Spent	
	\$0.67 M		
	Amended Budget	\$1.90 M	35.1%

Refer to Note 8 - Capital Acquisitions

Capital Grants			
	YTD Actual	% Received	
	\$0.46 M		
	Amended Budget	\$1.15 M	40.1%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.06 M	\$0.25 M	(\$0.00 M)	(\$0.25 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.53 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

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



## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2022

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

#### GOVERNANCE

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

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

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

#### HEALTH

To provide services for community and environmental health.

#### EDUCATION AND WELFARE

To support services relating to youth, elderly and the disadvantaged.

#### HOUSING

Provision of shire housing and privately rented accommodation.

#### COMMUNITY AMENITIES

To provide amenities required by the community.

#### RECREATION AND CULTURE

To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.

#### TRANSPORT

To provide safe and effective transport services to the community.

#### ECONOMIC SERVICES

To help promote Wandering and its economic wellbeing.

#### OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

### ACTIVITIES

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.

Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.

Support school activities, aged care initiatives and disability inclusion plan.

Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the Housing Authority for teachers accommodation.

Rubbish collection services and operation of waste transfer station. Maintenance of cemeteries and public conveniences. Administration of town planning activities.

Maintenance of halls, playgrounds, recreation grounds and reserves. Operation of Library and maintenance of heritage and history inventory.

Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.

Tourism and area promotion including operation of caravan park. Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.

Provisions of private work operations, plant repairs, operation costs and all administration costs.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	173,709	173,709	<b>15,352</b>	(158,357)	(91.16%)	▼
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Governance		3,500	2,037	<b>0</b>	(2,037)	(100.00%)	
General purpose funding - general rates	6	1,204,854	1,204,854	<b>1,208,515</b>	3,661	0.30%	
General purpose funding - other		604,690	154,372	<b>153,785</b>	(587)	(0.38%)	
Law, order and public safety		44,290	32,751	<b>26,126</b>	(6,625)	(20.23%)	▼
Health		3,500	2,037	<b>2,738</b>	701	34.41%	
Housing		46,800	27,293	<b>21,847</b>	(5,446)	(19.95%)	▼
Community amenities		51,680	44,547	<b>46,148</b>	1,601	3.59%	
Recreation and culture		1,820	1,050	<b>2,071</b>	1,021	97.24%	
Transport		76,430	76,217	<b>61,330</b>	(14,887)	(19.53%)	▼
Economic services		725,720	459,907	<b>331,938</b>	(127,969)	(27.82%)	▼
Other property and services		45,750	27,346	<b>30,218</b>	2,872	10.50%	
		<b>2,809,034</b>	<b>2,032,411</b>	<b>1,884,716</b>	(147,695)		
<b>Expenditure from operating activities</b>							
Governance		(187,390)	(128,294)	<b>(84,167)</b>	44,127	34.40%	▲
General purpose funding		(86,000)	(50,155)	<b>(51,324)</b>	(1,169)	(2.33%)	
Law, order and public safety		(137,340)	(86,322)	<b>(65,742)</b>	20,580	23.84%	▲
Health		(11,030)	(6,560)	<b>(4,706)</b>	1,854	28.26%	
Education and welfare		(1,340)	(763)	<b>(3,950)</b>	(3,187)	(417.69%)	
Housing		(28,940)	(19,873)	<b>(18,663)</b>	1,210	6.09%	
Community amenities		(226,650)	(132,886)	<b>(102,002)</b>	30,884	23.24%	▲
Recreation and culture		(238,960)	(150,093)	<b>(132,274)</b>	17,819	11.87%	▲
Transport		(1,697,930)	(989,615)	<b>(1,041,727)</b>	(52,112)	(5.27%)	▼
Economic services		(842,505)	(497,298)	<b>(405,063)</b>	92,235	18.55%	▲
Other property and services		(67,790)	(129,865)	<b>(119,203)</b>	10,662	8.21%	▲
		<b>(3,525,875)</b>	<b>(2,191,724)</b>	<b>(2,028,821)</b>	162,903		
Non-cash amounts excluded from operating activities	1(a)	1,094,380	640,409	<b>622,074</b>	(18,335)	(2.86%)	
<b>Amount attributable to operating activities</b>		<b>377,539</b>	<b>481,096</b>	<b>477,969</b>	(3,127)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,146,550	918,036	<b>460,011</b>	(458,025)	(49.89%)	▼
Proceeds from disposal of assets	7	124,000	124,000	<b>0</b>	(124,000)	(100.00%)	▼
Payments for property, plant and equipment and infrastructure	8	(1,899,965)	(1,635,656)	<b>(666,160)</b>	969,496	59.27%	▲
<b>Amount attributable to investing activities</b>		<b>(629,415)</b>	<b>(593,620)</b>	<b>(206,149)</b>	387,471		
<b>Financing Activities</b>							
Proceeds from new debentures	9	200,000	200,000	<b>0</b>	(200,000)	(100.00%)	▼
Transfer from reserves	10	48,050	48,050	<b>0</b>	(48,050)	(100.00%)	▼
Repayment of debentures	9	(18,665)	0	<b>0</b>	0	0.00%	
Transfer to reserves	10	(173,988)	(110)	<b>(110)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>55,397</b>	<b>247,940</b>	<b>(110)</b>	(248,050)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(22,770)</b>	<b>309,125</b>	<b>287,062</b>			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$5,000 or 5.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2022

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	173,709	173,709	15,352	(158,357)	(91.16%)	▼
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Rates	6	1,204,854	1,204,854	1,208,515	3,661	0.30%	
Rates other than general rates		3,200	3,200	3,327	127	3.97%	
Operating grants, subsidies and contributions	12	801,240	318,836	315,091	(3,745)	(1.17%)	
Fees and charges		736,530	462,548	336,565	(125,983)	(27.24%)	▼
Interest earnings		12,700	7,399	6,301	(1,098)	(14.84%)	
Other revenue		35,810	20,874	14,917	(5,957)	(28.54%)	▼
Profit on disposal of assets	7	14,700	14,700	0	(14,700)	(100.00%)	▼
		<b>2,809,034</b>	<b>2,032,411</b>	<b>1,884,716</b>	<b>(147,695)</b>		
<b>Expenditure from operating activities</b>							
Employee costs		(1,219,545)	(797,002)	(789,595)	7,407	0.93%	
Materials and contracts		(1,008,640)	(593,882)	(491,059)	102,823	17.31%	▲
Utility charges		(50,120)	(29,197)	(20,827)	8,370	28.67%	▲
Depreciation on non-current assets		(1,123,080)	(655,109)	(622,074)	33,035	5.04%	▲
Interest expenses		(2,970)	(1,485)	0	1,485	100.00%	
Insurance expenses		(84,120)	(83,693)	(80,661)	3,032	3.62%	
Other expenditure		(37,400)	(31,356)	(24,605)	6,751	21.53%	▲
		<b>(3,525,875)</b>	<b>(2,191,724)</b>	<b>(2,028,821)</b>	<b>162,903</b>		
Non-cash amounts excluded from operating activities	1(a)	1,094,380	640,409	622,074	(18,335)	(2.86%)	
<b>Amount attributable to operating activities</b>		<b>377,539</b>	<b>481,096</b>	<b>477,969</b>	<b>(3,127)</b>		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,146,550	918,036	460,011	(458,025)	(49.89%)	▼
Proceeds from disposal of assets	7	124,000	124,000	0	(124,000)	(100.00%)	▼
Payments for property, plant and equipment	8	(1,899,965)	(1,635,656)	(666,160)	969,496	59.27%	▲
<b>Amount attributable to investing activities</b>		<b>(629,415)</b>	<b>(593,620)</b>	<b>(206,149)</b>	<b>387,471</b>		
<b>Financing Activities</b>							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	48,050	48,050	0	(48,050)	(100.00%)	▼
Repayment of debentures	9	(18,665)	0	0	0	0.00%	
Transfer to reserves	10	(173,988)	(110)	(110)	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>55,397</b>	<b>247,940</b>	<b>(110)</b>	<b>(248,050)</b>		
Closing funding surplus / (deficit)	1(c)	<b>(22,770)</b>	<b>309,125</b>	<b>287,062</b>			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

**BASIS OF PREPARATION**

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

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements.

**SIGNIFICANT ACCOUNTING POLICIES**

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**GOODS AND SERVICES TAX**

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

**ROUNDING OFF FIGURES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 14 February 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(14,700)	(14,700)	0
Movement in employee benefit provisions (non-current)		(14,000)	0	0
Add: Depreciation on assets		1,123,080	655,109	622,074
<b>Total non-cash items excluded from operating activities</b>		<b>1,094,380</b>	<b>640,409</b>	<b>622,074</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	Year to Date 31 January 2022
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	10	(525,967)	(526,077)
Add: Provisions - employee	11	60,244	60,245
<b>Total adjustments to net current assets</b>		<b>(465,723)</b>	<b>(465,832)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	841,093		887,207
Rates receivables	3	39,167		120,958
Receivables	3	28,476		247,203
Other current assets	4	74,270		85,412
<b>Less: Current liabilities</b>				
Payables	5	(203,312)		(157,913)
Contract liabilities	11	(11,460)		(11,460)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(205,979)		(303,948)
Provisions	11	(81,180)		(114,565)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(465,723)</b>		<b>(465,832)</b>
<b>Closing funding surplus / (deficit)</b>		<b>15,352</b>		<b>287,062</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>								
Municipal cash at bank	Cash and cash equivalents	360,030		360,030		BankWest	Variable	n/a
Reserves Fund Bank	Cash and cash equivalents	0	526,077	526,077		Bankwest	Variable	n/a
Petty cash/ cash on hand	Cash and cash equivalents	1,100		1,100		n/a	0.00%	n/a
<b>Total</b>		<b>361,130</b>	<b>526,077</b>	<b>887,207</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		361,130	526,077	887,207	0			
		<b>361,130</b>	<b>526,077</b>	<b>887,207</b>	<b>0</b>			

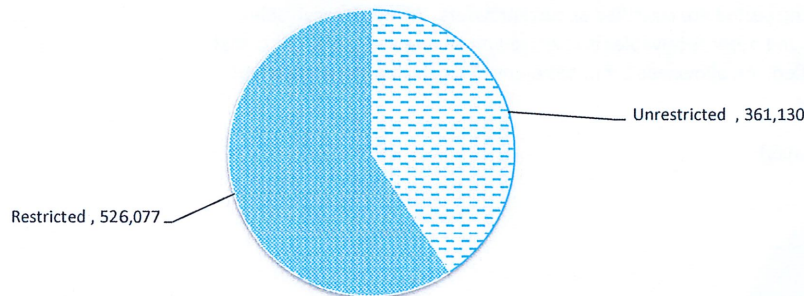
**KEY INFORMATION**

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

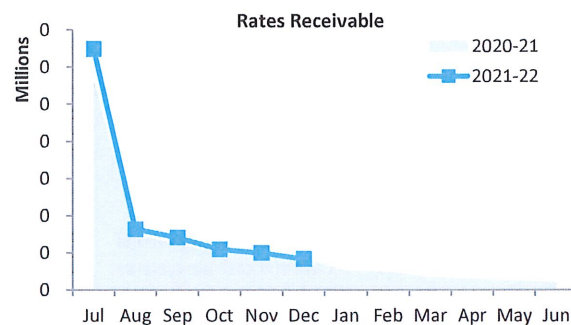
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2021	31 Jan 2022
	\$	\$
Gross rates in arrears previous year	23,174	39,167
Levied this year	1,101,109	1,211,842
Less - collections to date	(1,085,116)	(1,130,051)
<b>Net rates collectable</b>	<b>39,167</b>	<b>120,958</b>
% Collected	96.5%	90.3%

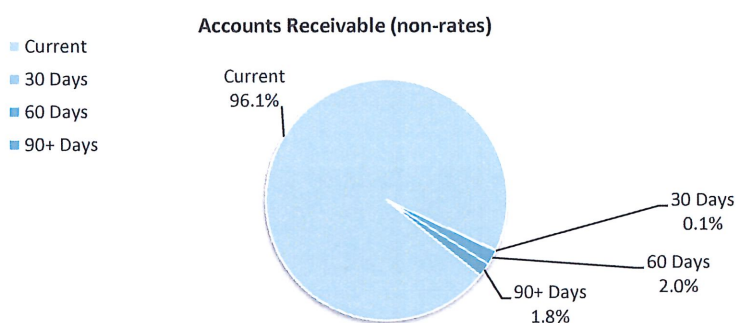


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	228,929	120	4,870	4,401	238,320
Percentage		96.1%	0.1%	2%	1.8%	
<b>Balance per trial balance</b>						
Sundry receivable						238,320
GST receivable						8,883
<b>Total receivables general outstanding</b>						<b>247,203</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.





	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 January 2022
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel, oil and materials	74,270	66,248	(59,107)	81,411
<b>Other current assets</b>				
Prepayments	0	4,001	0	4,001
<b>Total other current assets</b>	<b>74,270</b>	<b>70,249</b>	<b>(59,107)</b>	<b>85,412</b>
Amounts shown above include GST (where applicable)				

KEY INFORMATION

**Inventory**

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

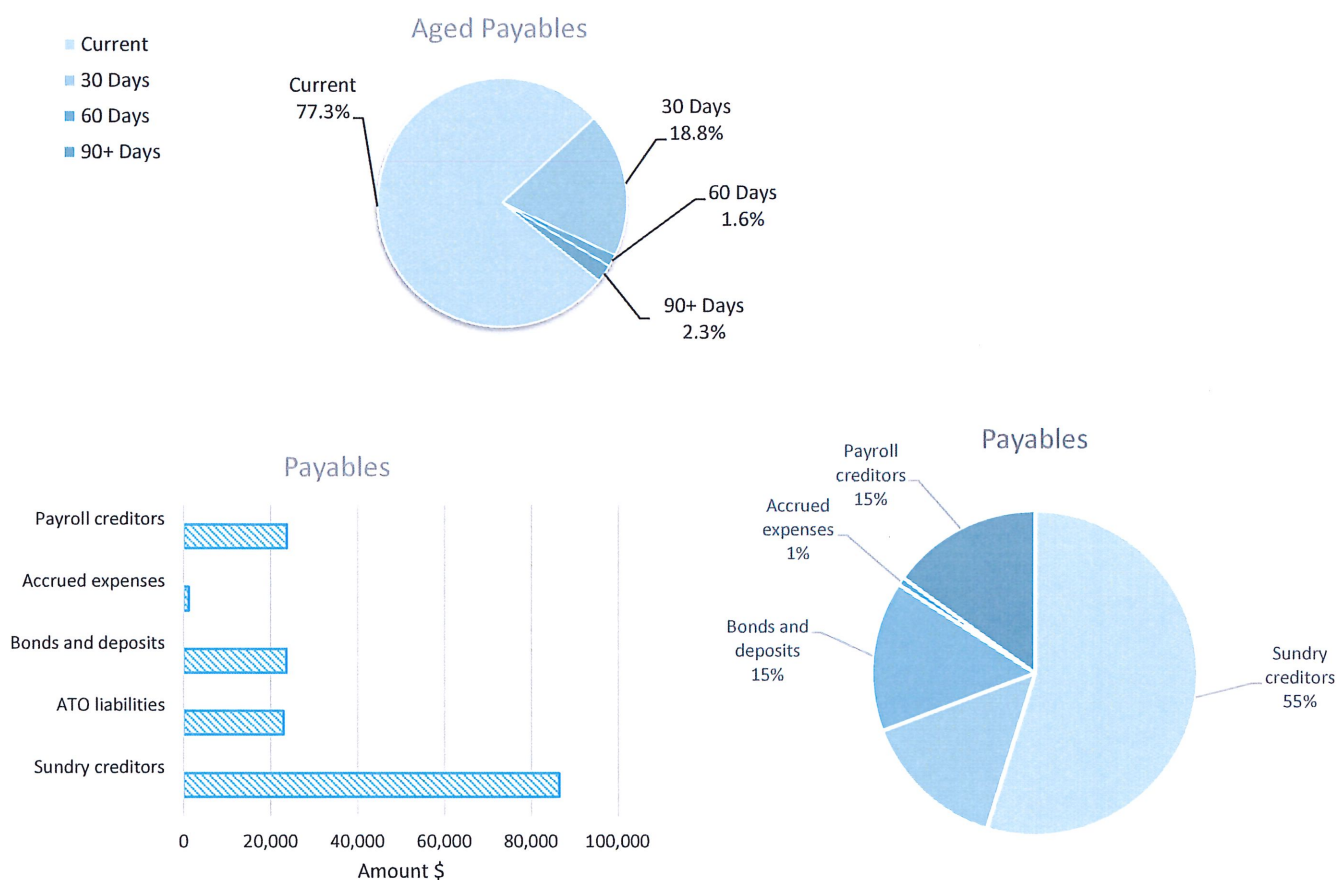
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	66,821	16,230	1,396	1,973	86,420
Percentage		77.3%	18.8%	1.6%	2.3%	
<b>Balance per trial balance</b>						
Sundry creditors						86,420
ATO liabilities						22,893
Bonds and deposits						23,656
Accrued expenses						1,250
Payroll creditors						23,694
<b>Total payables general outstanding</b>						<b>157,913</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

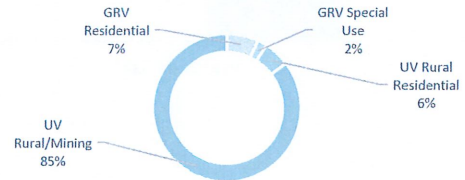
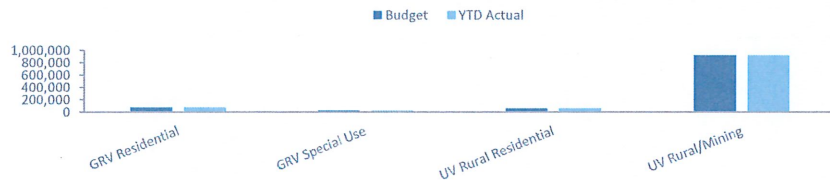
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



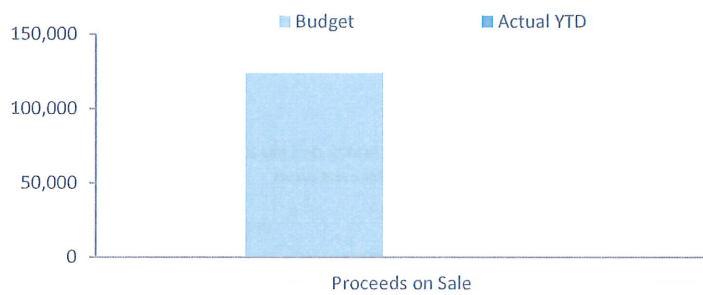
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE											
				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.1253	53	595,192	74,583	0	0	74,583	74,583	0	0	74,583
GRV Special Use	0.1419	3	157,820	22,398	0	0	22,398	22,398	0	0	22,398
<b>Unimproved value</b>											
UV Rural Residential	0.0160	53	3,871,000	61,820	0	0	61,820	61,820	0	0	61,820
UV Rural/Mining	0.0067	140	137,339,000	918,798	0	0	918,798	918,798	1,356	920	921,074
<b>Sub-Total</b>		<b>249</b>	<b>141,963,012</b>	<b>1,077,599</b>	<b>0</b>	<b>0</b>	<b>1,077,599</b>	<b>1,077,599</b>	<b>1,356</b>	<b>920</b>	<b>1,079,875</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	1,100	27	64,134	29,700	0	0	29,700	29,700	0	0	29,700
GRV Special Use	1,100	1	4,508	1,100	0	0	1,100	1,100	0	0	1,100
<b>Unimproved value</b>											
UV Rural Residential	1,100	51	3,051,500	56,100	0	0	56,100	56,100	0	0	56,100
UV Rural/Mining	1,100	81	8,662,483	89,100	0	0	89,100	89,100	0	0	89,100
<b>Sub-total</b>		<b>160</b>	<b>11,782,625</b>	<b>176,000</b>	<b>0</b>	<b>0</b>	<b>176,000</b>	<b>176,000</b>	<b>0</b>	<b>0</b>	<b>176,000</b>
Discount							(48,745)				(47,360)
<b>Amount from general rates</b>							<b>1,204,854</b>				<b>1,208,515</b>
Ex-gratia rates							3,200				3,327
<b>Total general rates</b>							<b>1,208,054</b>				<b>1,211,842</b>

**KEY INFORMATION**

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



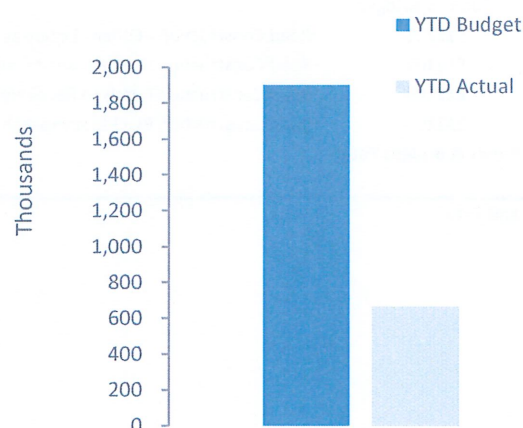
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Isuzu Giga Prime Mover	60,000	60,000	0	0	0	0	0	0
	QE Pajero Sports GLX	23,500	27,000	3,500	0	0	0	0	0
	Holden Trail blazer	24,000	35,000	11,000	0	0	0	0	0
	Hustler Mower	1,800	2,000	200	0	0	0	0	0
		<b>109,300</b>	<b>124,000</b>	<b>14,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	322,245	266,851	252,968	(13,883)
Furniture & Equipment	14,500	14,500	9,041	(5,459)
Plant & Equipment	312,650	312,649	0	(312,649)
Roads & Bridges	1,044,570	835,656	400,797	(434,859)
Land Held for Resale Non Current	206,000	206,000	3,354	(202,646)
<b>Payments for Capital Acquisitions</b>	<b>1,899,965</b>	<b>1,635,656</b>	<b>666,160</b>	<b>(969,496)</b>
<b>Total Capital Acquisitions</b>	<b>1,899,965</b>	<b>1,635,656</b>	<b>666,160</b>	<b>(969,496)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,146,550	918,036	460,011	(458,025)
Borrowings	200,000	200,000	0	(200,000)
Other (disposals & C/Fwd)	124,000	124,000	0	(124,000)
Cash backed reserves				
Leave reserve	14,000	0	0	0
Office equipment reserve	7,500	0	0	0
Land and building reserve	26,550	0	0	0
Contribution - operations	381,365	393,620	206,149	(187,471)
<b>Capital funding total</b>	<b>1,899,965</b>	<b>1,635,656</b>	<b>666,160</b>	<b>(969,496)</b>

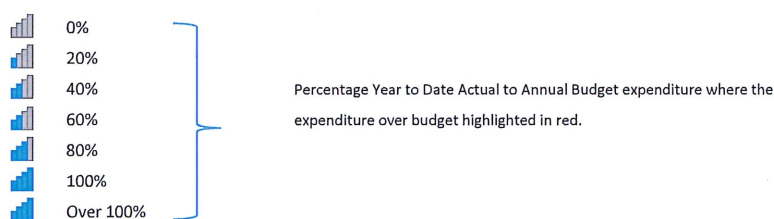
#### SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

Account Description		Amended		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
<b>Capital Expenditure</b>						
Land Held For Resale Non Current						
	E14761	Land Held for Resale - Industrial Estate & Lot 801	206,000	206,000	3,354	(202,646)
	<b>Land Held For Resale Non Current Total</b>		<b>206,000</b>	<b>206,000</b>	<b>3,354</b>	<b>(202,646)</b>
Land & Buildings						
	E05109	LGGS - Purchase Land & Buildings	189,305	189,305	0	(189,305)
	E13260	Purchase Land & Buildings	132,940	77,546	252,968	175,422
	<b>Land &amp; Buildings Total</b>		<b>322,245</b>	<b>266,851</b>	<b>252,968</b>	<b>(13,883)</b>
Furniture & Equipment						
	E13450	CRC - Purchase Furniture & Equipment	5,000	5,000	0	(5,000)
	E14560	Purchase Furniture & Equipment	9,500	9,500	9,041	(459)
	<b>Furniture &amp; Equipment Total</b>		<b>14,500</b>	<b>14,500</b>	<b>9,041</b>	<b>(5,459)</b>
Plant & Equipment						
	E12360	Purchase Plant & Equipment	312,650	312,649	0	(312,649)
	<b>Plant &amp; Equipment Total</b>		<b>312,650</b>	<b>312,649</b>	<b>0</b>	<b>(312,649)</b>
Roads & Bridges						
	E12101	Road Construction - Other - Expenses	276,000	220,800	275,424	54,624
	E12102	Road Construction Regional Road Group Expenses	546,485	437,188	101,105	(336,083)
	E12103	Road Construction Roads to Recovery Expenses	145,875	116,700	24,268	(92,432)
	E12104	Road Construction Blackspot Expenses	76,210	60,968	0	(60,968)
	<b>Roads &amp; Bridges Total</b>		<b>1,044,570</b>	<b>835,656</b>	<b>400,797</b>	<b>(434,859)</b>
	<b>Grand Total</b>		<b>1,899,965</b>	<b>1,635,656</b>	<b>666,160</b>	<b>(969,496)</b>

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>										
Industrial Estate Development	1			200,000		18,665	0	181,335	0	2,970
<b>Total</b>		0	0	200,000	0	18,665	0	181,335	0	2,970

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	60,244	0	12	0	0	(14,000)	0	46,244	60,256
Office equipment reserve	47,482	0	10	0	0	(7,500)	0	39,982	47,492
Plant replacement reserve	133,449	0	28	29,725	0	0	0	163,174	133,477
Land and building reserve	231,859	0	49	128,438	0	(26,550)	0	333,747	231,908
Fuel facility reserve	52,933	0	11	15,825	0	0	0	68,758	52,944
	<b>525,967</b>	<b>0</b>	<b>110</b>	<b>173,988</b>	<b>0</b>	<b>(48,050)</b>	<b>0</b>	<b>651,905</b>	<b>526,077</b>



	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				31 January 2022
	\$		\$	\$	\$
<b>Other liabilities</b>					
- Contract liabilities	11,460	0	0	0	11,460
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	205,979	0	567,028	(469,059)	303,948
<b>Total other liabilities</b>	<b>217,439</b>	<b>0</b>	<b>567,028</b>	<b>(469,059)</b>	<b>315,408</b>
<b>Provisions</b>					
Provision for annual leave	65,168		0	0	65,168
Provision for long service leave	16,012	0	33,385	0	49,397
<b>Total Provisions</b>	<b>81,180</b>	<b>0</b>	<b>33,385</b>	<b>0</b>	<b>114,565</b>
<b>Total other current liabilities</b>	<b>298,619</b>	<b>0</b>	<b>600,413</b>	<b>(469,059)</b>	<b>429,973</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

#### KEY INFORMATION

##### Provisions

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

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

##### Employee benefits

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	31 Jan 2022	31 Jan 2022			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Grants Commission - General	0	0	0	0	0	318,880	76,530	84,214
Grants Commission - Roads	0	0	0	0	0	262,710	63,050	57,844
<b>Law, order, public safety</b>								
LGGS Grant Income (ESL)	4,703	0	(4,703)	0	0	41,540	31,155	24,339
<b>Transport</b>								
Grant Income - MRWA Direct	0	0	0	0	0	61,230	61,230	61,230
<b>Economic services</b>								
CRC - Centrelink Income	0	0	0	0	0	8,640	6,480	5,040
CRC - Community Programs Grant Income	0	0	0	0	0	4,590	2,674	0
CRC - Operating Grants Income	16,410	16,750	(4,345)	28,815	28,815	99,550	74,661	77,149
	<b>21,113</b>	<b>16,750</b>	<b>(9,048)</b>	<b>28,815</b>	<b>28,815</b>	<b>797,140</b>	<b>315,780</b>	<b>309,816</b>
<b>Operating contributions</b>								
<b>Recreation and culture</b>								
Movie Screen Hire Income	0	0	0	0	0	100	56	0
<b>Other property and services</b>								
Admin - Other Income	0	0	0	0	0	4,000	3,000	5,275
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,100</b>	<b>3,056</b>	<b>5,275</b>
<b>TOTALS</b>	<b>21,113</b>	<b>16,750</b>	<b>(9,048)</b>	<b>28,815</b>	<b>28,815</b>	<b>801,240</b>	<b>318,836</b>	<b>315,091</b>

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021		(As revenue)	31 Jan 2022	31 Jan 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Law, order, public safety</b>								
DFES Capital Grant Income	0	0	0	0	0	189,305	189,305	0
<b>Transport</b>								
Grant Income - Regional Road Group	0	356,530	(120,437)	236,093	236,093	364,325	291,460	120,437
Grant Income - Roads to Recovery	0	67,748	(17,248)	50,500	50,500	145,875	116,700	17,248
Grant Income - Blackspot	0	0	0	0	0	38,105	22,225	0
RRSP Project Income	0	116,000	(116,000)	0	0	276,000	220,800	116,000
<b>Economic services</b>								
Caravan Park Grants Income	196,326	10,000	(206,326)	0	0	132,940	77,546	206,326
	<b>196,326</b>	<b>550,278</b>	<b>(460,011)</b>	<b>286,593</b>	<b>286,593</b>	<b>1,146,550</b>	<b>918,036</b>	<b>460,011</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

NOTE 14  
BUDGET AMENDMENTS

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
<b>Budget adoption</b>						
E11101	Wandering Community Centre		Operating Expenses	0	(10,500)	(10,500)
PW23	Ricks Road Maintenance partly funded by FPC		Operating Expenses	0	(12,000)	(22,500)
0010MNT	Ricks Road Maintenance		Operating Expenses	12,000	0	(10,500)
E14761	Lot 801 Watts Road - Disposal costs	16/09/2021	Capital Expenses	0	(6,000)	(16,500)
E13590	Star Track Depot	16/09/2021	Operating Expenses	0	(7,500)	(24,000)
R13590	Star Track Depot	16/09/2021	Operating Revenue	2,000	0	(22,000)
E05109	Addition to BFB Building	16/09/2021	Capital Expenses	0	(93,500)	(115,500)
R05105	Grant Funding - addition to BFB building	16/09/2021	Operating Revenue	93,500	0	(22,000)
R12204	MRWA Direct Grant		Operating Revenue	4,230	0	(17,770)
E14515	Consultants Expenses		Operating Expenses	0	(20,000)	(37,770)
E14500	Admin - Salaries		Operating Expenses	10,000	0	(27,770)
E04106	Members Subscriptions		Operating Expenses	5,000	0	(22,770)
E05105	BFB Water Tanks	21/10/2021	Operating Expenses	0	(95,805)	(118,575)
R05105	Grant Funding - 8 steel tanks BFB	21/10/2021	Operating Revenue	95,805	0	(22,770)
				<b>222,535</b>	<b>(245,305)</b>	<b>(22,770)</b>

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

The material variance adopted by Council for the 2021-22 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Opening funding surplus / (deficit)</b>	(158,357)	(91.16%) ▼				
<b>Revenue from operating activities</b>						
Law, order and public safety	(6,625)	(20.23%) ▼				
Housing	(5,446)	(19.95%) ▼				
Transport	(14,887)	(19.53%) ▼				
Economic services	(127,969)	(27.82%) ▼				
<b>Expenditure from operating activities</b>						
Governance	44,127	34.40% ▲				
Law, order and public safety	20,580	23.84% ▲				
Community amenities	30,884	23.24% ▲				
Recreation and culture	17,819	11.87% ▲				
Transport	(52,112)	(5.27%) ▼				
Economic services	92,235	18.55% ▲				
Other property and services	10,662	8.21% ▲				
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(458,025)	(49.89%) ▼				
Proceeds from disposal of assets	(124,000)	(100.00%) ▼				
Payments for property, plant and equipment and infrastructure	969,496	59.27% ▲				
<b>Financing activities</b>						
Proceeds from new debentures	(200,000)	(100.00%) ▼				
Transfer from reserves	(48,050)	(100.00%) ▼				

**17. CLOSURE OF MEETING**

There being no further business the meeting closed at 5.50pm