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MINUTES

Shire of Wandering Council Meeting 20 April 2023

OUR VISION

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

These Minutes of the Council meeting held 20 April 2023 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 18 May 2023 by the Presiding Member, Cr I Turton.


.....
Cr Turton Presiding Member

DISCLAIMER

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The purpose of this council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Wandering during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wandering. The Shire of Wandering warns that anyone who has an application lodged with the Shire of Wandering must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wandering in respect of the application.

Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision.

The Shire of Wandering expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

Alan Hart
Chief Executive Officer

SHIRE OF WANDERING

Minutes of the Ordinary Meeting of Council held in the Council Chambers on Thursday 20 April 2023.

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1. Declaration of Opening / Announcements of Visitors

The President declared the meeting open at 3.45pm.

2. Attendance / Apologies / Approved Leave of Absence

Councillors

Cr Ian Turton (Shire President)
Cr Paul Treasure (Deputy Shire President)
Cr Graeme Parsons
Cr Sheryl Little
Cr Gillian Hansen – By Phone
Cr Max Watts

Staff

Alan Hart (Chief Executive Officer)
Karl Mickle (Operations Manager)

Apologies

Members of the Public

Nil.

3. Announcements by the Presiding Member

Shire President Ian Turton attended the Zone Meeting held on the 14th April.

4. Response to Previous Public Questions Taken on Notice

Nil.

5. Public Question Time

No members of the public were present.

6. Petitions / Deputations / Presentations / Submissions

Nil.

7. Applications for Leave of Absence

Nil.

8. Disclosures of Interest

Nil.

9. Confirmation of Minutes of Previous Meetings Held

9.1 Ordinary Council Meeting Minutes – 16 March 2023

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meeting to be kept and submitted to the next ordinary meeting of the Council or the committee, as the case requires, for confirmation.

Voting Requirements:

Simple Majority

010423 Moved: Cr P Treasure Seconded: Cr G Parsons

Council Decision:

That the Minutes of the Ordinary Meeting of Council held on 16 March 2023 be confirmed as true and correct.

Carried 6/0

10. Reports of Committees of Council

10.1 Community Centre Upgrade Committee

Meeting Held on the 18th of April with Community Centre Upgrade Committee and Kim Harris.

Discussion – Changes to Plan

Cr Sheryl Little

- Include bar area.
- Full length veranda.
- Price will be less if upgrade is performed together.
- Timing is an issue.
- When the re-design for the verandas is complete, revise Quantity Surveyor costing changes for updated Project Scope.

Cr Gillian Hansen

- The main focus for the upgrade was the kitchen.

Carried 6/0

11. Reports from Councillors

Cr Ian Turton (President)

Attended Zone meeting at Dryandra.

Items heading towards 2023 Elections.

- Fees for state Elections.
- Count WA Software – Pingelly moved a motion that the State Government pick up the cost.
- Grant Guru Software.
- CBH – Changes to organisation – make changes to accommodation from site to town. Changes to Community Investment Strategy.
- Road upgrades – possibility CBH will have to fund.
- Western Power follow up regarding pole top firers. Pole insulation not up to standards.
- Steve Martin Regional Workers Accommodation, maybe able to work with us and our housing strategy.
- DFES – Variations to Fire Permits, careful with varying guidelines.
- MRD – Zone markers concern – MRD will control capital works, maybe their road construction methods need to change.
- Motion at WALGA – Local Government is seeking more input with speed zones and signage.

Cr Paul Treasure (Deputy President)

Cr Graeme Parsons

Cr Max Watts

Cr Gillian Hansen

Cr Sheryl Little

12. Chief Executive Officer

12.1 Shire of Wandering Policy Manual Review

File Reference:	11.111.11101
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	
Disclosure of Interest:	Nil
Attachments:	Policy 21 Use of Shire Logo Policy 28 Unmade Road Contributions Policy 31 Amending Policies (for reference)
Previous Reference:	Item 12.3 Ordinary Council Meeting 16 March 2023

Summary:

To continue with the process of reviewing all Council policies to ensure they are still relevant and correct for the day to day workings of the Shire.

Background:

At the Ordinary Council Meeting held on 18 August 2022 Council resolved to adopt Policy 83 – Policy Manual which states that:

All policies within the Policy Manual are to be reviewed by Council every three years, being one third of Council's policies each year in a three year period. Council may review an individual policy at any time before the next review date if it determines it to be necessary.

As there are currently 83 policies of the Shire it is proposed that each month two to three policies are reviewed by Council, this will ensure that all policies are reviewed in the stated three year period.

Comment:

Two policies are to be reviewed this month:
Policy 21- Use of Shire Logo
Policy 28 - Unmade Road Contributions

These policies were presented to the General Planning Forum on the 4 April 2023. No amendments were recommended.

Policy 31 'Amending Policies' has been included as a reference to guide the review process.

Consultation:

Chief Executive Officer
Elected Members

Statutory Environment:

Local Government Act 1995 S.2.7(2)(b)

Policy Implications:

As reviewed.

Financial Implications:

Nil.

Strategic Implications:

Provide Strong Leadership

Our Goals	Our Strategies
A well informed Community	Foster Opportunities for connectivity between Council and the Community
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance Service Level Plans detail operational roles, responsibilities and resources.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Not regularly updating the Shire’s Policy manual poses a reputable risk with a medium risk rating. In order to maintain transparency and to facilitate appropriate decision making processes, it is imperative that policy statements reflect the current position of Council and work practices at the Shire as well as best practice approaches.

Voting Requirements:

Simple Majority

020423 Moved: Cr S Little Seconded: Cr P Treasure

Officer Recommendation and Council Decision

That Council adopts:

- **Draft Policy 21 Use of Shire Logo**
- **Draft Policy 28 unmade Road Contributions**

Carried 6/0

POLICY TYPE:	GOVERNANCE AND COUNCIL MEMBERS
DATE ADOPTED:	18/07/2019

POLICY NO:	21
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION No.	
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ADOPTED POLICY

TITLE:	Use of Shire Logos
OBJECTIVE:	<ul style="list-style-type: none"> To establish guidelines for the use of the Shire of Wandering Logo. The Shire of Wandering recognises that it is important to establish a framework for the use of its logo to ensure that a consistent and professional image of the Shire is promoted publicly. The application of this policy is to be observed by all Council members and employees

POLICY STATEMENT

The Shire of Wandering has one Logo. No other logos are approved to be used. The logo is as illustrated:



2. GENERAL USAGE

The Council wishes to highlight a distinction between the role of the Council and the Organisation using the Logo of the Shire of Wandering for Council and Council member functions for operational activities.

Below is a table that clarifies the different uses.

COUNCIL	OPERATIONAL
President / Council member correspondence (Letterhead and E-signatures, With Compliments slips)	Employee Business Cards, Letterhead, With Compliments Slips, E-Signatures, Invoices
Council Policies	Operational Directives
Rates notices	Vehicles/Plant
Council member Name Badges, Business Cards and Uniforms.	Employee Uniforms and Name Badges
Entry doors to offices (as applicable) e.g., Council Chambers)	Entry doors to offices (as applicable) e.g., Administration Centre/Offices

Council Plaques and Gifts	Community Communications — Newsletters
Website	Website
Banners (Council related)	Promotional materials e.g. Schools, Giveaways
Shire Street Signage	Banners (marketing/organisational)

3. USAGE OF LOGO BY EXTERNAL GROUPS

Where an external group requests permission to use the logos on printer and other materials, the following conditions will apply:

- (a) All applications to use the Shire of Wandering logo must be made in writing to the CEO and include details of the purpose, form and extent of the proposed use and the reason for such use. Although permission to use the logo in the first instance is to be referred to the CEO, he/she may delegate this assessment to another employee. The artwork for the promotional material must be supplied for assessment against this policy.
- (b) Approval may be granted providing the group:
 - Is based in the area and provides a service to the Shire of Wandering residents; and
 - Has a direct relationship with the Shire, either through funding or operational arrangements.
- (c) Eligible groups will be advised in writing that approval has been granted to use the logo, which must be in accordance with the Shire of Wandering's corporate standards.
- (d) Ineligible groups will be advised in writing that approval has not been granted to use the logo and provided with an explanation under the guidelines of this policy.
- (e) No fees will be charged for the use of the Shire of Wandering's logos, but eligible groups will be responsible for any costs associated with artwork, design and production,
- (f) The Shire of Wandering may exercise its right to withdraw any authorisation at any time if (the approved user is deemed to be not complying with the conditions as set out in this policy or any approval.

4. PROHIBITED USAGE OF LOGO

The logo shall not:

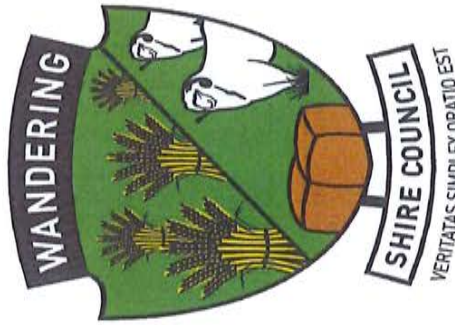
- (a) Be computer enhanced (e.g. represented in 3D perspective)
- (b) Be used in a visually congested or confined manner (e.g. surrounded by a border or tightly positioned with other material.
- (c) Be used for any purpose during a Local Government election that seeks to promote an individual candidate over another candidate. This inappropriate use includes candidate based promotional ballot papers, fliers, advertising, posters, letters or any other form of electoral material. A breach of this section will be considered a breach of copyright as outlined in Section 3.

5. CONSEQUENCES

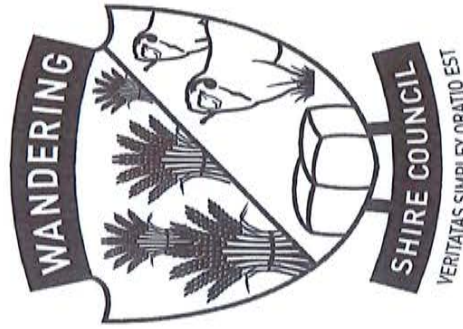
This policy represents the formal policy and expected standards of the Shire. Any unauthorised use of any Shire of Wandering logo is a breach of copyright and any application that is not consistent with this policy is to be approved by the Shire of Wandering Council.

Shire of Wandering: Logo refresh

PREFERRED OPTION & Primary Logo: CMYK



Black & White logo



REVERSED OUT OPTIONS
(White out of solid colours only)



CMYK Specs



CMYK is used for all in-house printed and external marketing and communication materials.

RGB Specs



RGB colour is for digital usage only including web, email and PowerPoint.

Logo File Formats are supplied in your Logo Style Folder.

POLICY TYPE:	GOVERNANCE AND COUNCIL MEMBERS
DATE ADOPTED:	18/07/2019

POLICY NO:	28
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	Local Government Act 1995
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION NO.	
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ADOPTED POLICY	
TITLE:	Unmade Road Contributions
OBJECTIVE:	<ul style="list-style-type: none"> To provide a uniform basis for considering application for contribution towards upgrading unmade dedicated roads.

POLICY STATEMENT

Requests for construction/upgrade of roads/streets that are not constructed to a standard consistent with the functional class of the road, will result in the following provisions applying:

- (a) Existing roads/streets– the developer or adjoining landholders shall be responsible for the full cost of the construction/upgrade
- (b) Subdivisional Roads/Streets - the developer shall be responsible for the full cost of the construction
- (c) Where a Town Planning Scheme contains provisions that are inconsistent with the terms and conditions set out in this Policy; the provisions of the Town Planning Scheme shall prevail.

Extract from Shire of Wandering Town Planning Scheme No. 3

5.12 Development on Lots Abutting Unconstructed Roads

Notwithstanding anything else appearing in the Scheme planning approval is required for development of land abutting an unconstructed road or a lot which does not have frontage to a constructed road. In considering such an application the local government shall either:

- (a) Refuse the application until the road has been constructed or access by means of a constructed road is provided as the case may be; or*
- (b) Grant the application subject to a condition requiring the applicant to pay a sum of money in or towards payment of the cost or estimated cost of construction of the road or part thereof and any other conditions it thinks fit to impose; or*
- (c) Require such other arrangements are made for permanent access as shall be to the satisfaction of the local government*

Footnote: Council has the right to reject an application under this policy if it considers the road/street unsuitable for the proposed use.

POLICY TYPE:	GOVERNANCE AND COUNCIL MEMBERS
DATE ADOPTED:	18/07/2019

POLICY NO:	31
DATE LAST REVIEWED:	17/09/2020 16/09/2021

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):	
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DELEGATION OF AUTHORITY APPLICABLE:	
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DELEGATION NO.	
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ADOPTED POLICY	
TITLE:	Policies – process for adopting, amending or repealing
OBJECTIVE:	<ul style="list-style-type: none"> To establish a process for the introduction, amendment or repealing of a council policy

POLICY STATEMENT

The Shire of Wandering recognises the importance of maintaining this Policy Manual as a contemporary and relevant, appropriate document to guide the Council, administration and community.

Prior to introducing, amending or repealing a policy of Council, the proposal will go through the following process:

- (a) Comparisons with other Local Governments.
- (b) Likely effect on the residents - consultation if necessary.
- (c) Cost impact.
- (d) Need to include a sunset clause?
- (e) Legal implications.

All recommendations affecting policy must be made available to Council prior to the relevant Council Meeting and may not be introduced as a late item.

12.2 New Shire Policies Information Management and Information and Communications Technology Acceptable Use / Information and Communications Technology Asset Disposal

File Reference:	04.041.04111
Location:	N/A
Applicant:	N/A
Author:	Lisa Boddy, Customer Service Coordinator
Authorising Officer	Alan Hart, Chief Executive Officer
Date:	10 March 2023
Disclosure of Interest:	Nil
Attachments:	Draft Information Management and Information and Communications Technology Acceptable Use Policy Draft Information and Communications Technology Asset Disposal Policy
Previous Reference:	N/A

Summary:

For Council to consider adopting the attached Information Management and Information and Communications Technology Acceptable Use / Information and Communications Technology Asset Disposal Policies.

Background:

It is required by council to adopt the attached Information Management and Information and Communications Technology Acceptable Use / Information and Communications Technology Asset Disposal Policies

Comment:

It has been identified the Shire of Wandering Policy Manual does not contain these policies.

Consultation:

CEO
Council

Statutory Environment:

Sections 5.90A(5) and 5.128(4) of the *Local Government Act 1995*

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Provide Strong Leadership

Our Goals	Our Strategies
We plan for the future and are strategically focussed	Ensure accountable, ethical and best practice governance.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Council must be diligent in disposing of ICT assets due to the amount of confidential information that can be accessed. It is important for staff to be aware of acceptable use of Information Management and ICT in their roles.

Voting Requirements:

Absolute Majority

Officer Recommendation and Council Decision:

That Council adopts:

- Draft Policy Information Management and Information and Communications Technology Acceptable Use
- Draft Policy Information and Communications Technology Asset Disposal Policies.

030423 Moved: Cr P Treasure Seconded: Cr S Little

Recommendation and Council Decision

That Council adopts:

- **Draft Policy 87 Information Management and Information and Communications Technology Acceptable Use**
- **Draft Policy 88 Information and Communications Technology Asset Disposal**

Carried 6/0

POLICY TYPE:
DATE ADOPTED:

POLICY NO:	87
DATE LAST REVIEWED:	

LEGAL (PARENT):	<i>Local Government Act 1995</i>
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LEGAL (SUBSIDIARY):

DELEGATION OF AUTHORITY APPLICABLE:
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DELEGATION NO.

ADOPTED POLICY	
TITLE:	Information Management and Information and Communications Technology Acceptable Use
OBJECTIVE:	To demonstrate Council's commitment in upholding the legislative and administrative requirements in the use of the Shire of Wandering's Information, Communication, and Technology (ICT) resources and associated Information Management (IM) framework.

DEFINITIONS

Authorised Persons means a member of the Executive or members of the ICT Contractor including delegated representatives.

Authorised User means any person, whether an employee, elected member, or contracted party, whom has been granted authorised access to the Shire's systems and services.

BYOD means Bring Your Own Device - the practice of granting users corporate network access in order to use their personal mobile devices for business purposes.

Corporate Knowledge represents any tangible or intangible file, record, or communication thread or intellectual property that holds value for the purposes of conducting business; whether particulars be related to past, present, or future.

Electronic Communications means email, instant messaging, and any other material sent electronically.

Email System means Shire provided Microsoft Outlook, Outlook Web Access, or any Shire email system that is synchronised to a PC or mobile device; whether the mobile device is provided by and remain the property of the Shire, or owned by an authorised user.

ICT means Information, Communications, and Technology.

Information System is any organised system for the collection, storage, and communication of information.

Malware is an abbreviation of 'malicious software' and means software programs designed to cause damage and other unwanted actions on a computer system. Common examples include computer viruses, worms, spyware, and trojans.

Network Access includes connectivity from any device to Shire managed ICT infrastructure connecting both local and remote network servers.

Personal Use means all use that is not specifically related to the Shire of Wandering.

The Cloud or Cloud Computing describes off-site network services made available to local users over the internet. Examples are Hotmail, Google Docs, Dropbox, Doc Assembler, Docs on Tap etc.

A **Record** is defined as meaning “any record of information however recorded” and includes:

- anything on which there is writing or Braille;
- a map, plan, diagram, or graph;
- a drawing, pictorial or graphic work, or photograph;
- anything on which there are figures, marks, perforations, or symbols, having meaning for persons qualified to interpret them;
- anything from which images, sounds, or writings can be reproduced with or without the aid of anything else;
- anything on which information has been stored or recorded, either mechanically, magnetically, or electronically.

Records and Document Management means any system or service, whether hosted by the Shire or in the cloud that is responsible or related to the storage or filing of corporate data and knowledge. This is inclusive of records management systems or shared file storage.

A **Records Manager** is a user who administratively works with Shire-related correspondence or other forms of documentation or communication, and is obliged to file such appropriately in line with adopted records management policies and procedures.

Shire means the Shire of Wandering

Misconduct means unacceptable or improper behaviour, especially by an employee or affiliated person. Refer to the adopted Code of Conduct for Council Members, Committee Members and Employees.

POLICY STATEMENT

All users must be vigilant in their adherence to these procedures in order to mitigate a plethora of risks that may negatively affect the Shire due to abuse or resulting from misuse. These measures are paramount in ensuring the Shire’s business continuity.

1. Objectives

The Council’s objectives in establishing this Policy are to:

- a. Ensure there is an understanding of the obligations of users that are provided privileged access to information systems operated by the Shire of Wandering;
- b. Ensure there is an awareness of the ownership of any intellectual property that resides on Shire information systems;
- c. Ensure best practice policies and procedures are followed in relation to the operation of all information systems;
- d. Ensure compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire.

This Policy encompasses the following five (5) principles of information security:

1. Confidentiality
Ensuring that information is only accessible to those with authorised access. For example, this could mean using a strong password on your computer or mobile device, shredding sensitive documents, and locking filing cabinets.
2. Integrity
Safeguarding the accuracy and completeness of information and processing methods.
3. Availability
Ensuring that users have access to information when they require it, ie. ensuring that no person or event is able to block legitimate or timely access to information.
4. Compliance
Ensuring that the Shire meets all legislative obligations.
5. Responsibility
Ensuring that appropriate controls are in place so that users have access to accurate, relevant and timely information, but that users of the Shire’s ICT resources do not adversely affect other users or other systems.

All Shire records, files, and communications are considered a corporate asset, regardless of physical format, storage location, or date created and are essential to the business of the Shire.

All records will be registered in the Shire's corporate Records Management System inclusive of content and context. These records must be complete and accurate.

The Council is committed to developing and implementing information management practices which support the Shire's business and legislative requirements.

Ownership and proprietary interest of records and information created or received during the course of business is vested in the Shire.

The Shire will endeavour to retain and dispose of records and information in accordance with the retention and disposal schedules approved by the State Records Commission.

The Council is committed to capturing and preserving records and information of significant historical or cultural value to the Shire and the State.

2. Acceptable Use

The use of Shire ICT systems and content for illegal, offensive, or other inappropriate activities, is prohibited.

This includes but is not limited to:

- Interfering with the intended use of resources. Such activities may include the downloading very large amounts of data affecting the performance of internet bandwidth for all other users;
- Seeking to or gaining unauthorised access to any resource;
- Using or knowingly allowing another to use any system to defraud or to obtain money, property, services, or other things of value by false representations;
- Breaching the privacy of individuals without authorisation;
- Conducting a business or activity for commercial purposes or financial gain, including publishing material which contains any advertising or any solicitation of other network users or discussion group or list members to use goods or services;
- Publishing information which violates or infringes upon the rights of any other person or group;
- Online gambling activities or political campaigning;
- Engaging in the use of social media tools for personal use during business hours; or
- Misrepresentation of yourself or the Shire of Wandering.

3. User Accounts

Effective access controls and reporting require that all users and their actions be uniquely identified.

All network user-ids will be password protected. Passwords must be kept secret and not shared. Users are accountable for all activity conducted under their allocated user account(s).

Generic and/or shared network user-ids may also be necessary in specific situations. Creation and use of all such network user-ids must be approved by the CEO.

You should observe the following with respect to your network user-id and password:

- Never divulge your password to another person, including system administrators, support staff, family and/or friends;
- Never write your password down in a conspicuous location;
- Take care that you are not being watched when you type it in;
- Change your password immediately if you suspect that it has been compromised;
- Never allow another person to operate a computer session signed on with your network user-id and password without your supervision;
- You must never attempt to sign-on as another person, or use a session signed-on with another person's network user-id and password; and
- Your network user-id will be locked after three invalid login attempts to mitigate malicious access. You must contact the ICT Contractor to unlock the account.

4. Password Management

Passwords are a common way to verify an identity. It is important that the password for your network user-id cannot be easily guessed.

5. Internet Use

The Internet is a shared resource; and as such users must be considerate of others. Using the Internet in a manner that may cause offence or bring the Shire into disrepute is prohibited and may result in disciplinary proceedings.

Offensive material includes but is not limited to:

- Obscene or harassing language or images;
- Negative racial, ethnic, sexual, erotic or gender specific comments or images; and
- Other comments or images that would offend someone on the basis of their religious or political beliefs, sexual orientation, physical features, nationality or age.

The Shire permits its user base to access and use the internet to carry out their duties, to contribute to the achievement of Shire business objectives and for staff development.

The Shire has the right to implement systems to automatically block access to certain sites that are considered to be either inappropriate or are being abused.

- You must not deny nor disrupt access to resources required by other staff in the performance of their duties. Such activity may include but is not limited to streaming media, excessive downloads, excessive non-business use and/or inappropriate sites;
- You must take all reasonable care when downloading, accessing or executing files on or from the Internet services. The consequences of introducing viruses or any other harmful software through the Internet environment may be serious and of great expense to the organisation;
- The ICT contractor should be contacted immediately if there is suspicion that a file, communication or information may contain a virus;
- You should be particularly careful of the potential for disclosing information on the internet. The capture of information containing workstation details, browser settings, network and personal information is a significant risk on the Internet and contributes to network compromise and 'phishing' (tricks used to fool the user into surrendering private information that will be used for identity theft);
- You should not reuse an existing network user-id or password associated with the Shire on any public web sites. Since public web sites are outside the control of the Shire, there can be no assumption as to the security of the site. Using an important network user-id or password on such a site must be avoided;
- All software products must be authorised and licensed before being installed on any equipment; and

- You are reminded that copyright restrictions often apply to all Internet files including web page content, images and documents.

6. Email

Email is an important business tool but is also subject to misuse. The organisation is committed to the appropriate use of this tool and expects all users to comply with acceptable usage directives.

It is important to note that all email messages that are created, sent or received using the email service remain property of the Shire.

- The Shire email system is to be used explicitly for the conduct of Shire related business. ie. no use for personal communications is permitted.
- You should not forward unsolicited email (spam) or items such as chain letters.
- Emails are business records and should be filed into the records management system in the same way as any other business record and deleted from your Inbox. Any filing questions are to be referred to the Customer Service Coordinator.
- Elected Members are to send a copy of pertinent Council-related email records, as defined by the *State Records Act 2000*, to csc@wandering.wa.gov.au where they will be registered appropriately.
- Consider that emails are not necessarily delivered or read by the recipient immediately, so other forms of communication should be considered where the matter is urgent.
- You should take reasonable care when opening attachments received with emails. If there is a suspicion that a file may be infected by a virus, you should contact the ICT Contractor immediately.
- Judgement should be used when forwarding emails that you have received to ensure you are not breaching the confidence of the sender.
- Emails should be drafted in a professional manner. Adhere to acceptable standards of email etiquette; i.e. All capitals indicates 'yelling'. Address your recipient by name. i.e., Hi xxxx.
- Email messages must not contain content considered to be offensive. If you receive material that you believe may be offensive you should respond to the sender professionally conveying your objection.
- You should always use subject headings to help identify relevance of content for recipients.
- Email should not be considered a file transfer tool. Consider use of accepted file transfer tools such as 'Dropbox' if sending large files to external bodies.
- A size quota may apply to your email account. Size violations will result in the inability to send email, until your inbox, sent items and subfolders, are reduced.

7. Disclaimer

The following disclaimer should be added to all email sent from an officer or elected member in regard to the corporate email system:

The information contained in this email, including any attachments, may be confidential and / or contain legally privileged information. If you are not the intended recipient any use, disclosure or dissemination of this email is unauthorised. If you have received this email in error, please delete all copies, including any attachments and alert the sender. Virus scanning is the responsibility of the recipient.

Please consider the environment before printing this e-mail

8. Shires Email Addresses

The Shire's primary public e-mail address is reception@wandering.wa.gov.au. Emails to this address will be received by the Customer Service officer who will register and distribute the email to the appropriate officer.

9. Malicious Software

Malicious software is a term used to describe programs that can maliciously attack and affect computer files and cause some unwanted actions whenever those files are used. Viruses and Malware are examples of this.

The most common way for malicious software to be introduced to a system is via a file accessed from an external source, such as from a memory stick, e-mail attachment or by downloading a file from the Internet.

It is therefore important for all users to be careful that they do not introduce malicious software, and to be diligent in detecting unusual events and reporting them immediately to the ICT Contractor.

- If you encounter a message indicating that a software virus has been detected but not cleaned you must advise the ICT Contractor who will act to prevent any further distribution of the virus;
- Do not install browser plug-ins such as toolbar add-ins;
- Do not open any files attached to an email message from an unknown, suspicious or untrustworthy source;
- Do not open any files attached to an email message if the subject line is questionable or unexpected;
- If you receive an untrusted attachment, delete the file;
- Delete chain emails and junk email. Do not forward or reply to any to them. These types of email are considered spam, which is unsolicited and intrusive;
- You must not download files from suspicious web sites.

10. Computer Software and Licensing

Software that does not have a valid licensing agreement is not to be used on any Shire maintained equipment.

All software must be used in accordance with specified license or copyright terms and conditions.

Proprietary software licensed for use must only be loaded onto owned equipment. Copies must not be taken for use on other equipment, including privately owned equipment, unless explicitly permitted by the licensing agreement and /or authorised by the CEO.

The download and installation of software to Shire owned equipment is only to be performed by the ICT Contractor.

- You must comply with all formal licensing requirements with regards to all software;
- You must inform the CEO or Customer Service Coordinator of any software that you no longer require, so that it can be removed in a timely manner and reallocated if applicable;
- You must not install or use any unauthorised software designed to compromise or bypass any security controls. Use of such software is strictly prohibited and will be considered a significant breach.

11. Mobile Devices

Due to the portable nature of notebook computers and other mobile devices, there is a requirement to maintain physical and data security.

- You must take special care to ensure that the Shire's information is not compromised through use of mobile devices in a public place. You should attempt to ensure that screens displaying sensitive or critical information cannot be seen by unauthorised persons;
- Never leave notebook computers or other mobile devices unattended in a public place, in an unlocked house, or office. Where possible, they should be physically locked away.
- Do not modify settings for password validation on mobile equipment. If authentication (identity verification) is enabled, do not disable it.

12. Physical Security and Protection

Physical and environmental issues affect all aspects of information security. These issues range from unauthorised physical access and exposure to environmental factors such as fire and flooding.

Physical security must be provided for all information regardless of the technology and including telecommunications equipment or facilities to ensure that associated assets are adequately protected against loss, damage or other risk.

- Ensure that office sites are appropriately physically secured;
- Never allow external parties to access Shire premises network access points or wireless network system;
- Shire property must be adequately maintained cared for;
- Supplied protective covers must not be removed;
- Do not leave sensitive electronic equipment in hot vehicles.

13. Remote Access and Remote Working

All remote access to Shire information assets must be approved by the CEO.

- Use of a remote access facility to access systems will only be granted if it is consistent with information security standards;
- You will be held accountable for all actions performed under your network user-id and password;
- To facilitate this, you must never leave a remote access session unattended, even if you are not currently signed-on to an application or other information system;
- Always disconnect a remote access session immediately after you have signed-off an application or other system;
- Never allow another person to operate a remote access session that you have established.

14. BYOD

The Shire supports the flexibility afforded by a Bring Your Own Device scheme.

If and when approved by the CEO, a user's personal device may be used to connect to Shire email and other selected information systems.

15. Incident Response and Issue Resolution

It is important that all suspicious events which involve Shire information assets are:

- Reported;
- Investigated;
- Responded to in a timely manner; and
- Evaluated for business impact.

Routine Help Desk requests can be logged via email, whereby the ICT Contractor will attend to resolution as soon as possible. Sending an email to support@focusnetworks.com.au noting the nature of the issue will automatically create a helpdesk request and assign it to an ICT staff member to action. You will receive a return confirmation email.

Any irregular or suspicious activity should be reported to the ICT Contractor.

16. Roles and Responsibilities

The **CEO** is responsible for:

- The provision and implementation of assets, supporting systems, applications and processes that give effect to this policy.
- The establishment and maintenance of monitoring and compliance systems and processes to ensure that the supporting mechanisms function effectively. Facilitating an appropriate user induction of ICT system usage.

All users are required to adhere to the Shires ICT directives and Code of Conduct. In extenuating circumstances, exceptions to procedures require the approval of the CEO.

Employees, Elected Members, and authorised users are to create and maintain records relating to the business activities they perform in a manner commensurate with legislation, policy, and directives, for the effective management of corporate knowledge.

Employees, Elected Members, and authorised users are to comply with this policy.

The **Chief Executive Officer** must ensure that a fit-for-purpose system is made available for the maintenance and management of records and information that is compliant with records management legislation and State guidelines and procedures.

The **Executive and Supervisors** are responsible for fostering and supporting a culture that promotes good recordkeeping and information management practices, and ensuring that records management organisational directives and work instructions are known and adhered to. This includes ensuring that users are appropriately trained.

All users must access ICT resources in a manner that does not contravene the law. Use must be appropriate and authorised.

All users are records managers.

Shire ICT resources and data may be accessed or monitored by authorised persons at any time without notice to the user. This includes, but is not limited to, use of email systems and other electronic documents and records; however, authorised persons must have a valid reason for accessing or monitoring such.

17. Potential Outcomes of a Breach of the Conditions of this Policy to the Shire

Non conformance with the ideals and requirements contained herein may result in:

- Breach of the Shire network by malicious parties resulting in data loss and/or reputational damage;
- Widespread viral/malware infection leading to loss of productivity;
- Unauthorised internal access to confidential material;
- Breaches of privacy;
- Access to and/or display of discriminative or offensive material;
- Legal proceedings resulting from inappropriate online activity;
- Significant incurred internet or call costs.

18. Consequences of Contravening the Policy

- May result in disciplinary action in accordance with the Code of Conduct for Council Members, Committee Members and Employees;
- May constitute an offence or crime under relevant state or federal legislation, resulting in prosecution;
- If a violation is considered a criminal offence, the appropriate law enforcement agency will be informed;
- The Crime and Corruption Commission will be notified if misconduct is suspected to have occurred.

ASSOCIATED DOCUMENTS

POLICY TYPE:	POLICY NO: 88
DATE ADOPTED:	DATE LAST REVIEWED:
LEGAL (PARENT): <i>Local Government Act 1995</i>	LEGAL (SUBSIDIARY):
DELEGATION OF AUTHORITY APPLICABLE:	DELEGATION NO.

ADOPTED POLICY	
TITLE:	Information and Communications Technology Asset Disposal
OBJECTIVE:	To determine the guidelines for the disposal of Information and Communication Technology assets.

DEFINITIONS

Assets include personal computers, laptop computers and printers.

Not for Profit Groups or Organisations refers to a Charity that is established and run to advance or promote a charitable purpose recognised by the Charitable Collections Act 1946 and is licensed under the provisions of that Act.

POLICY STATEMENT

Principle

Information and Communication Technology (ICT) assets may be re-used within the Shire or disposed by any of the following methods:

- Donating to “Not for Profit Groups or Organisations” that operate for the benefit of the community.
- Through the Shire of Wandering Waste Transfer Station.
- In the absence of an item not being disposed, the Chief Executive Officer has the sole discretion to dispose of the item through an approved disposal and recycling contractor.
- The Shire retains the right to indemnify itself from any redress.
- Sold to Shire staff through a process that allows reasonable opportunity for all staff to participate.

Software Licence Limitations

- All disposed ICT assets will only have the original operating system installed.
- All assets are to be disposed of on an “as is” basis. In the case of laptops and desktops, ALL hard disk devices (HDD) will be removed and destroyed if beyond economic life, otherwise retained by the Shire for reuse.
- All solid state devices (SSDs) are to be recovered from Shire of Wandering assets identified for disposal for wiping and reuse.

All assets that are re-used must be re-built with Group Policies enabled.

ASSOCIATED DOCUMENTS

Local Government Act 1995 (Section 3.58)

National Competition Policy

13. Finance

13.1 Financial Reports – March 2023

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer	Alan Hart– Chief Executive Officer
Date:	
Disclosure of Interest:	N/A
Attachments:	March 2023 Financial Statements
Previous Reference:	Nil

Summary:

Consideration of the financial reports for the period ending 31 March 2023.

Background:

The financial reports for the periods ending 31 March 2023 are included as attachments.

Comment:

If you have any questions regarding details in the financial reports, please contact the office prior to the Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

Consultation:

Not applicable.

Statutory Environment:

Section 34 (1) (a) of the *Local Government (Financial Management) Regulations 1996* states that a Local Government is to prepare monthly statement of financial activity including annual budget estimates, monthly budget estimates, actual monthly expenditure, revenue and income, material variances between monthly budget and actual figures and net current assets on a monthly basis.

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

Not applicable.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil

Voting Requirements:

Simple Majority

040423 Moved: Cr M Watts Seconded: Cr S Little

Recommendation and Council Decision

That the financial report for the period ending 31 March 2023 as presented be accepted.

Carried 6/0



SHIRE OF WANDERING

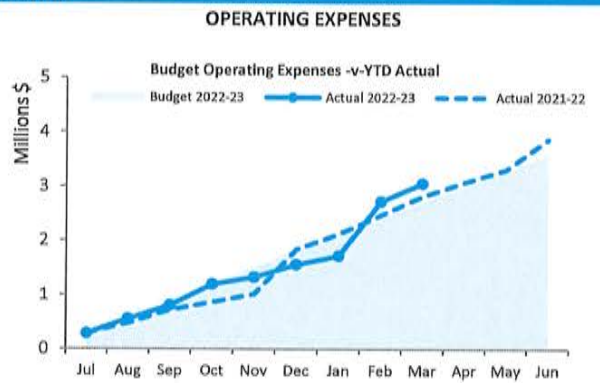
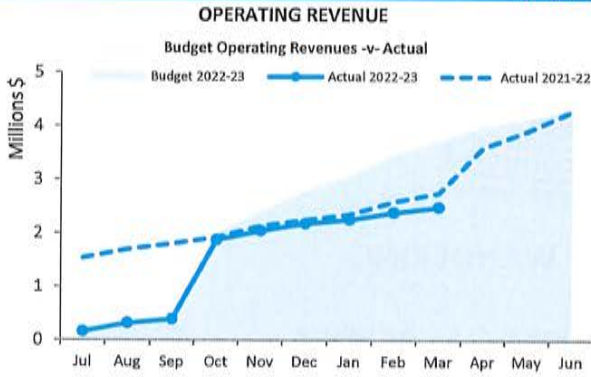
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 MARCH 2023

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

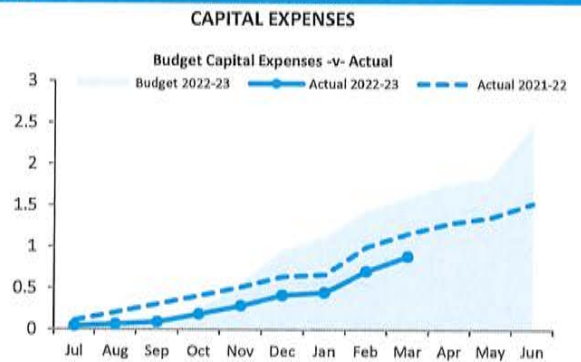
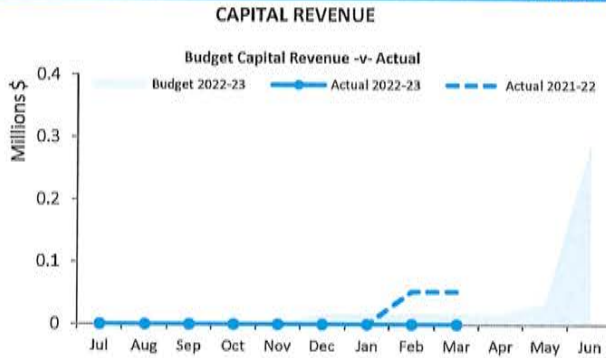
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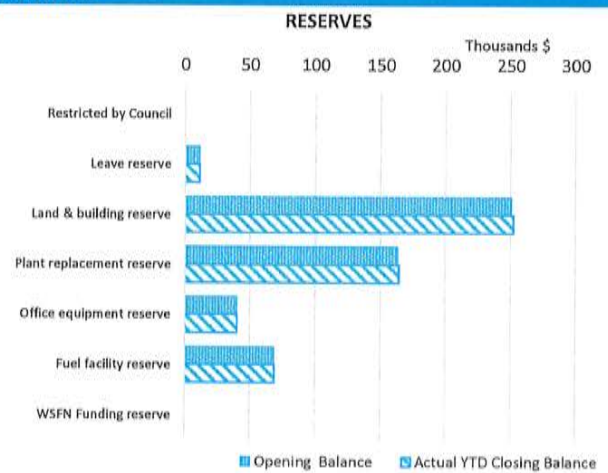
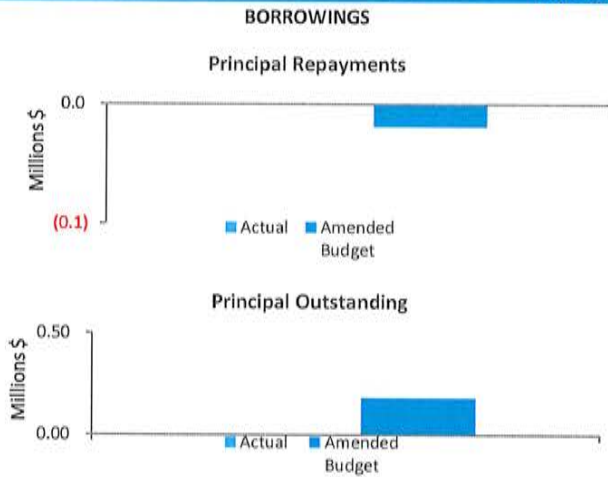
OPERATING ACTIVITIES



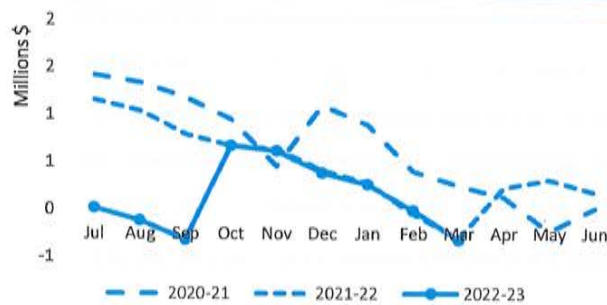
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	270,870	179,336	179,336	179,336	0	0.00%	
Revenue from operating activities								
Rates		1,327,866	1,327,866	1,327,866	1,335,452	7,586	0.57%	
Rates (excluding general rate)		3,639	3,639	3,639	3,639	0	0.00%	
Operating grants, subsidies and contributions	10	397,300	397,300	254,693	339,138	84,445	33.16%	▲
Fees and charges		822,489	822,489	618,423	582,246	(36,177)	(5.85%)	
Interest earnings		13,200	13,200	9,891	8,112	(1,779)	(17.98%)	
Other revenue		42,593	42,593	31,905	3,673	(28,232)	(88.49%)	▼
Profit on disposal of assets	5	2,333	2,333	1,746	0	(1,746)	(100.00%)	
		2,609,420	2,609,420	2,248,163	2,272,261	24,098	1.07%	
Expenditure from operating activities								
Employee costs		(1,095,977)	(1,095,977)	(821,556)	(961,260)	(139,704)	(17.00%)	▼
Materials and contracts		(1,120,211)	(1,120,211)	(841,223)	(965,308)	(124,085)	(14.75%)	▼
Utility charges		(31,700)	(31,700)	(23,706)	(34,489)	(10,783)	(45.48%)	▼
Depreciation on non-current assets		(1,182,279)	(1,182,279)	(884,393)	(956,621)	(72,228)	(8.17%)	
Interest expenses		(2,970)	(2,970)	(2,223)	0	2,223	100.00%	
Insurance expenses		(100,634)	(100,634)	(96,944)	(100,165)	(3,221)	(3.32%)	
Other expenditure		(41,500)	(41,500)	(32,375)	(35,148)	(2,773)	(8.56%)	
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		(3,575,271)	(3,575,271)	(2,702,420)	(3,052,990)	(350,570)	12.97%	
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	887,700	956,678	68,978	7.77%	
Amount attributable to operating activities		219,148	219,148	433,443	175,950	(257,493)	(59.41%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	1,469,007	208,960	(1,260,047)	(85.78%)	▼
Proceeds from disposal of assets	5	35,000	35,000	17,500	0	(17,500)	(100.00%)	▼
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(1,600,317)	(884,725)	715,592	44.72%	▲
Amount attributable to investing activities		(636,853)	(636,853)	(113,810)	(675,765)	(561,955)	493.77%	
Financing Activities								
Proceeds from new debentures	7	200,000	200,000	0	0	0	0.00%	
Transfer from reserves	8	54,000	54,000	0	0	0	0.00%	
Repayment of debentures	7	(18,665)	(18,665)	0	0	0	0.00%	
Transfer to reserves	8	(88,500)	(88,500)	0	(2,730)	(2,730)	0.00%	
Amount attributable to financing activities		146,835	146,835	0	(2,730)	(2,730)	0.00%	
Closing funding surplus / (deficit)	1(c)	0	(91,534)	498,969	(323,208)	(822,178)	164.78%	▼

KEY INFORMATION

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

BY STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus(Deficit)	1	\$ 270,870	\$ 179,336	\$ 179,336	\$ 179,336	\$ 0	0.00%		
Revenue from operating activities									
Governance		3,500	3,500	2,619	0	(2,619)	(100.00%)	▼	
General Purpose Funding - Rates	6	1,327,866	1,327,866	1,327,866	1,335,452	7,586	0.57%	▲	
General Purpose Funding - Other		184,538	184,538	76,899	128,160	51,261	66.66%	▲	\$
Law, Order and Public Safety		46,250	46,250	45,543	33,865	(11,678)	(25.64%)	▼	\$
Health		4,500	4,500	3,863	1,214	(2,649)	(68.58%)	▼	
Education and Welfare		0	0	0	0	0			
Housing		47,900	47,900	35,919	30,606	(5,313)	(14.79%)	▼	
Community Amenities		57,500	57,500	43,083	48,110	5,027	11.67%	▲	
Recreation and Culture		2,620	2,620	1,944	9,421	7,477	384.62%	▲	
Transport		65,333	65,333	58,446	73,255	14,809	25.34%	▲	\$
Economic Services		816,720	816,720	612,489	584,947	(27,942)	(4.50%)	▼	
Other Property and Services		52,693	52,693	39,492	27,233	(12,259)	(31.04%)	▼	\$
		2,609,420	2,609,420	2,248,163	2,272,261				
Expenditure from operating activities									
Governance		(199,272)	(199,272)	(154,265)	(168,828)	(14,568)	(9.44%)	▼	
General Purpose Funding		(115,854)	(115,854)	(86,877)	(100,714)	(13,837)	(15.93%)	▼	\$
Law, Order and Public Safety		(135,613)	(135,613)	(104,427)	(98,724)	5,703	5.46%	▲	
Health		(18,184)	(18,184)	(13,608)	(13,766)	(158)	(1.16%)	▼	
Education and Welfare		(6,043)	(6,043)	(4,509)	(5,122)	(613)	(13.59%)	▼	
Housing		(56,490)	(56,490)	(42,246)	(46,784)	(4,538)	(10.74%)	▼	
Community Amenities		(224,149)	(224,149)	(168,432)	(180,565)	(12,133)	(7.20%)	▼	
Recreation and Culture		(274,197)	(274,197)	(208,226)	(205,953)	2,273	1.09%	▲	
Transport		(1,564,297)	(1,564,297)	(1,172,017)	(1,223,772)	(51,755)	(4.42%)	▼	
Economic Services		(962,373)	(962,373)	(721,960)	(855,829)	(133,869)	(18.54%)	▼	\$
Other Property and Services		(18,799)	(18,799)	(25,853)	(152,934)	(127,081)	(493.55%)	▼	\$
		(3,575,271)	(3,575,271)	(2,702,420)	(3,052,990)				
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	887,700	956,678	68,978	7.77%		
Amount attributable to operating activities		219,148	219,148	433,443	175,950	(257,493)	(59.41%)		
Investing Activities									
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	1,469,007	208,960	(1,260,047)	(85.78%)	▼	\$
Proceeds from Disposal of Assets	5	35,000	35,000	17,500	0	(17,500)	(100.00%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	7	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans	7	0	0	0	0	0			
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(1,600,317)	(884,725)	715,592	44.72%	▲	\$
Amount attributable to investing activities		(636,853)	(636,853)	(113,810)	(675,765)				
Financing Activities									
Proceeds from New Debentures	7	200,000	200,000	0	0	0			
Transfer from Reserves	8	54,000	54,000	0	0	0			
Payments for principal portion of lease liabilities	7	0	0	0	0	0			
Repayment of Debentures	7	(18,665)	(18,665)	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Transfer to Reserves	8	(88,500)	(88,500)	0	(2,730)	(2,730)		▼	
Amount attributable to financing activities		146,835	146,835	0	(2,730)				
Closing Funding Surplus(Deficit)	1	0	(91,534)	498,969	(323,208)				

KEY INFORMATION

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

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

(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	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	5	(2,333)	(2,333)	(1,746)	0
Less: Movement in liabilities associated with restricted cash		5,053	5,053	5,053	58
Add: Depreciation on assets		1,182,279	1,182,279	884,393	956,621
Total non-cash items excluded from operating activities		1,184,999	1,184,999	887,700	956,678

(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.

		Adopted Budget Opening 30 June 2022	Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 March 2023
Adjustments to net current assets					
Less: Reserves - restricted cash	8	(534,355)	(534,377)	(534,377)	(537,106)
Add: Current portion of employee benefit provisions held in reserve		11,268	11,271	11,271	11,329
Total adjustments to net current assets		(523,087)	(523,105)	(523,105)	(525,777)

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

Current assets					
Cash and cash equivalents	3	1,045,312	1,045,333	1,045,333	899,577
Rates receivables	4	60,351	58,028	58,028	144,216
Receivables	4	80,669	72,367	72,367	53,202
Other current assets	5	71,108	64,202	64,202	(20,107)
Less: Current liabilities					
Payables	6	(143,812)	(175,953)	(175,953)	(191,542)
Contract and Capital Grant/Contribution liabilities	9	(254,503)	(274,035)	(274,035)	(595,276)
Provisions	9	(65,168)	(87,501)	(87,501)	(87,501)
Less: Total adjustments to net current assets	1(b)	(523,087)	(523,105)	(523,105)	(525,777)
Closing funding surplus / (deficit)		270,870	179,336	179,336	(323,208)

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 MARCH 2023

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

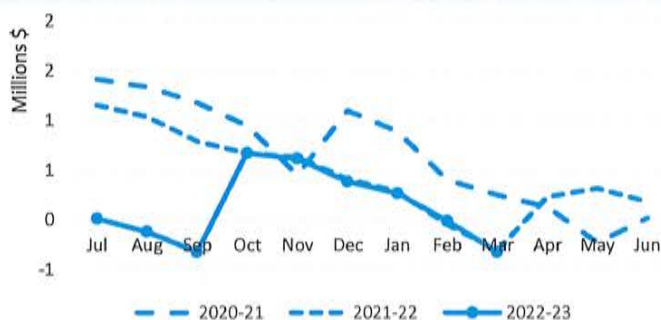
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/03/2022	Year to Date Actual 31/03/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	510,957	197,766	362,471
Cash Restricted - Reserves	3	534,377	526,142	537,106
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	58,028	57,235	144,216
Receivables - Other	4	72,367	35,871	53,202
Other Assets Other Than Inventories	5	0	5	0
Inventories	5	64,202	72,434	(20,107)
		1,239,930	889,453	1,076,888
Less: Current Liabilities				
Payables	6	(159,332)	(212,678)	(181,342)
Contract and Capital Grant/Contribution Liabilities	9	(274,035)	(386,732)	(595,276)
Bonds & Deposits	6	(16,621)	(20,486)	(10,200)
Loan and Lease Liability	7	0	0	0
Provisions	9	(87,501)	(114,565)	(87,501)
		(537,489)	(734,461)	(874,319)
Less: Cash Reserves	8	(534,377)	(526,142)	(537,106)
Add Back: Component of Leave Liability not Required to be funded		11,271	60,264	11,329
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		179,336	(310,887)	(323,208)

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
Last Year YTD
Surplus(Deficit)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	84,445	33.16%	▲	Some grant funding has been received in advance for budget phasing. The main grant being the Shire's MRWA Direct Grant.		
Other revenue	(28,232)	(88.49%)	▼		Various other revenue budget phasing is in advance of actual other revenue received.	
Expenditure from operating activities						
Employee costs	(139,704)	(17.00%)	▼		Various employee costs have been incurred in advance of budget phasing. Works on the Shire's rural roads being of note.	
Materials and contracts	(124,085)	(14.75%)	▼		Various material and contract expenses have been incurred in advance of budget phasing.	
Utility charges	(10,783)	(45.48%)	▼		Various utility expenses have been tracking slightly higher than budgeted amount.	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,260,047)	(85.78%)	▼		LRCI program and road program funding has been budgeted to be received ahead of actual funding being received.	
Proceeds from disposal of assets	(17,500)	(100.00%)	▼		No Asset disposals processed to date.	
Payments for inventories, property, plant and equipment	715,592	44.72%	▲	Expenditure on the Shire's road capital program is a little bit behind scheduled budget phasing.		
Closing funding surplus / (deficit)	(822,178)	164.78%	▼			

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Petty Cash	Cash and cash equivalents	500		500		N/A	NIL	On hand
CRC Cash on Hand	Cash and cash equivalents	100		100		N/A	NIL	On hand
Transfer Station Cash on Hand	Cash and cash equivalents	300		300		N/A	NIL	On hand
Administration Cash on Hand	Cash and cash equivalents	200		200		N/A	NIL	On hand
At Call Deposits								
Municipal Cash at Bank	Cash and cash equivalents	361,371		361,371		Bankwest	0.00%	N/A
Reserves Fund Bank	Cash and cash equivalents	0	537,106	537,106		Bankwest	0.05%	N/A
Total		362,471	537,106	899,577	0			
Comprising								
Cash and cash equivalents		362,471	537,106	899,577	0			
		<u>362,471</u>	<u>537,106</u>	<u>899,577</u>	<u>0</u>			

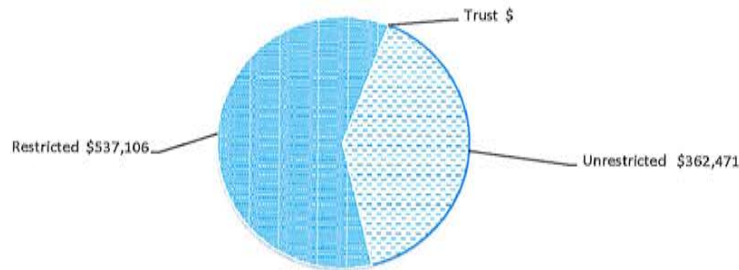
KEY INFORMATION

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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

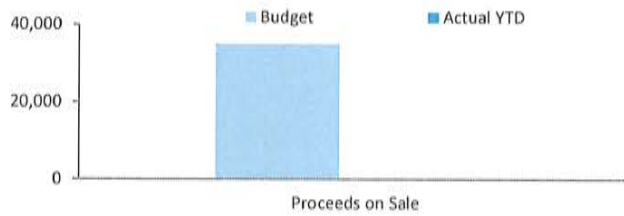
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
103	2019 Holden Trailblazer 4x4 LTZ2.8L (CEO) - 0.WD	32,667	33,000	333	0	0	0	0	0
407	Hustler Ride-on Mower	0	2,000	2,000	0	0	0	0	0
		32,667	35,000	2,333	0	0	0	0	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Land held for resale - cost	\$ 200,000	\$ 200,000	\$ 0	\$ 75,542	\$ 75,542
Buildings	543,390	543,390	182,044	268,973	86,929
Furniture and equipment	21,000	21,000	21,000	6,523	(14,477)
Plant and equipment	127,800	127,800	65,894	14,245	(51,649)
Infrastructure - roads	1,479,454	1,479,454	1,331,379	519,442	(811,937)
Payments for Capital Acquisitions	2,371,644	2,371,644	1,600,317	884,725	(715,592)
Capital Acquisitions Funded By:					
Capital grants and contributions	\$ 1,699,791	\$ 1,699,791	\$ 1,469,007	\$ 208,960	\$ (1,260,047)
Borrowings	200,000	200,000	0	0	0
Other (disposals & C/Fwd)	35,000	35,000	17,500	0	(17,500)
Cash backed reserves					
Plant replacement reserve	54,000	54,000	0	0	0
Contribution - operations	382,853	382,853	113,810	675,765	561,955
Capital funding total	2,371,644	2,371,644	1,600,317	884,725	(715,592)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

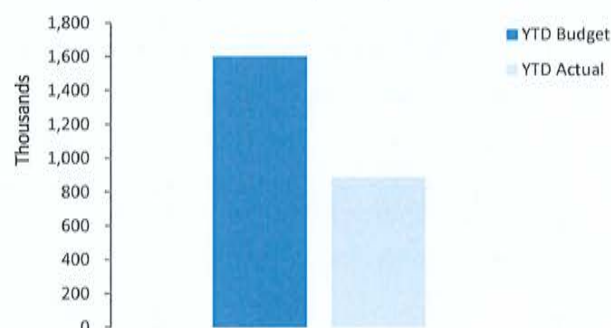
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions





Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted		Amended		Variance (Under)/Over
				Budget	Budget	YTD Budget	YTD Actual	
				\$	\$	\$	\$	\$
Land Held for Resale								
Other Property & Services								
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	(200,000)	(200,000)	0	(75,542)	(75,542)
Total - Other Property & Services				(200,000)	(200,000)	0	(75,542)	(75,542)
Total - Land Held for Resale				(200,000)	(200,000)	0	(75,542)	(75,542)
Buildings								
Law, Order & Public Safety								
E05109		521	LGG5 - Purchase Buildings	0	0	0	(31,077)	(31,077)
E05111		521	Fire Station - New Toilet and Change Room	(121,000)	(121,000)	(90,747)	(144,951)	(54,204)
Total - Law, Order & Public Safety				(121,000)	(121,000)	(90,747)	(176,028)	(85,281)
Recreation And Culture								
E11383	WCC231	521	Wandering Community Centre Construction - Water Tanks DWER	(57,010)	(57,010)	(51,300)	(44,789)	6,511
E11383	WCC232	521	Wandering Community Centre Construction - Access Ramp to Ov.	(40,000)	(40,000)	(39,997)	(44,761)	(4,764)
E11383	WCC233	521	Wandering Community Centre Construction - New Veranda Gran	(140,000)	(140,000)	0	(920)	(920)
E11383	WCC234	521	Wandering Community Centre Upgrade - Ktichen Upgrade Grant	(185,380)	(185,380)	0	(2,475)	(2,475)
Total - Recreation And Culture				(422,390)	(422,390)	(91,297)	(92,945)	(1,648)
Total - Buildings				(543,390)	(543,390)	(182,044)	(268,973)	(86,929)
Plant & Equipment								
Law, Order & Public Safety								
E05350		525	Purchase Plant & Equipment	(8,000)	(8,000)	(5,994)	(14,245)	(8,251)
Total - Law, Order & Public Safety				(8,000)	(8,000)	(5,994)	(14,245)	(8,251)
Transport								
E12360		525	Purchase Plant & Equipment	(119,800)	(119,800)	(59,900)	0	59,900
Total - Transport				(119,800)	(119,800)	(59,900)	0	59,900
Total - Plant & Equipment				(127,800)	(127,800)	(65,894)	(14,245)	51,649
Furniture & Equipment								
Governance								
E04116		523	Purchase Furniture & Equipment	(17,000)	(17,000)	(17,000)	(6,523)	10,477
Total - Governance				(17,000)	(17,000)	(17,000)	(6,523)	10,477
Other Property & Services								
E14560		523	Purchase Furniture & Equipment	(4,000)	(4,000)	(4,000)	0	4,000
Total - Other Property & Services				(4,000)	(4,000)	(4,000)	0	4,000
Total - Furniture & Equipment				(21,000)	(21,000)	(21,000)	(6,523)	14,477
Infrastructure - Roads								
Transport								
E12102	RRG221	541	York Williams Rd - Sealing - SLK18.43 - 19.43	0	0	0	(1,358)	(1,358)
E12102	RRG222	541	RRG - York Williams Rd - Gravel Resheeting - SLK 19.43 - 26.71	(152,472)	(152,472)	(137,217)	(37,321)	99,896
E12102	RRG223	541	RRG - Nth Bannister Wandering Rd - Culverts - SLK 7.53 - 8.2	0	0	0	(14,372)	(14,372)
E12102	RRG224	541	RRG - Nth Wandering Rd - Failures & Reseal - SLK 8.2 - 7.53	(136,274)	(136,274)	(122,640)	(36,122)	86,518
E12102	RRG231	541	RRG - York Williams Road- Bitumen Sealing - SLK 19.43 to 21.01	(331,578)	(331,578)	(298,410)	(261,884)	36,526
E12102	RRG233	541	RRG - Kubbine Road - Gravel Resheeting - SLK 0.0 - 6.16	(172,001)	(172,001)	(154,791)	(55,334)	99,457
E12103	R2R231	541	R2R - Ferguson Way - two coat seal 10/7mm aggregate	(144,721)	(144,721)	(130,233)	0	130,233
E12103	R2R232	541	R2R - Wandering Pingelly Road , Bridge 0424A over Biberkine Bro	(273,163)	(273,163)	(245,835)	(35,343)	210,492
E12103	R2R233	541	R2R - Bannister Road - Selection culver widening	(23,315)	(23,315)	(20,970)	0	20,970
E12104	BS221	541	York Williams - Carabin Rd Intersection	0	0	0	(27,136)	(27,136)
E12104	BS231	541	State Black Spot - Moramocklning Rd - Fuller Rd Intersection	(79,500)	(79,500)	(71,538)	(44,543)	26,995
E12104	BS232	541	State Black Spot - Wandering Pingelly Rd SLK 9.54 - SLK 11.90 - St	(16,430)	(16,430)	(14,778)	0	14,778
E12105	WSFN231	541	North Bannister Wandering - Rd SLK 9.1 - 22.0 - project developm	(40,000)	(40,000)	(35,991)	(2,803)	33,188
E12105	WSFN232	541	Wandering Narrrogin Rd SLK 2.35 - 6.15 - project development fun	(10,000)	(10,000)	(8,988)	(1,485)	7,503
E12105	WSFN233	541	Wandering Pingelly Rd SLK 3.90 - 19.10 - project development fur	(100,000)	(100,000)	(89,988)	(1,485)	88,503
E12209	0015FD	541	Humes Way	0	0	0	(256)	(256)
Total - Transport				(1,479,454)	(1,479,454)	(1,331,379)	(519,442)	811,937
Total - Infrastructure - Roads				(1,479,454)	(1,479,454)	(1,331,379)	(519,442)	811,937
Grand Total				(2,371,644)	(2,371,644)	(1,600,317)	(884,725)	715,592

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
Community amenities		\$	\$	\$	\$	\$	\$	\$	\$	
Industrial Estate Development	1	0	200,000	200,000	0	(18,665)	0	181,335	0	(2,970)
Total		0	200,000	200,000	0	(18,665)	0	181,335	0	(2,970)

All debenture repayments were financed by general purpose revenue.

New borrowings 2022-23

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget					Actual	Budget	
Industrial Estate Development	0	200,000	WATC	Debenture	10	1.50%	0	0	0
Total	0	200,000					0	0	0

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

OPERATING ACTIVITIES
NOTE 8
RESERVE ACCOUNTS

Reserve accounts

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	11,271	53	58	5,000	0	0	0	16,324	11,329
Land & building reserve	251,084	1,174	1,283	0	0	0	0	252,258	252,366
Plant replacement reserve	163,235	764	834	25,000	0	(54,000)	0	134,999	164,069
Office equipment reserve	40,004	187	204	0	0	0	0	40,191	40,208
Fuel facility reserve	68,782	322	351	16,000	0	0	0	85,104	69,134
WSFN Funding reserve	0	0	0	40,000	0	0	0	40,000	0
	534,377	2,500	2,730	86,000	0	(54,000)	0	568,877	537,106

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
				\$	\$	\$	\$
	Budget adoption						0
			Opening Surplus(Deficit)			(91,534)	(91,534)
				0	0	(91,534)	(91,534)

13.2 Accounts for Payment March 2023

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Alan Hart – Chief Executive Officer
Authorising Officer	Alan Hart – Chief Executive Officer
Date:	
Disclosure of Interest:	N/A
Attachments:	Payment Listing and Credit Card Statement March 2023
Previous Reference:	Nil

Summary:

Council to note payments of accounts as presented.

Background:

The schedule of accounts is included as an attachment for Council information.

Comment:

If you have any questions regarding payments in the listing please contact the office prior to the Council meeting.

Consultation:

There has been no consultation.

Statutory Environment:

Section 12 of the *Local Government (Financial Management) Regulations 1996* states that

- 12 (1) A list of creditors is to be compiled for each month showing –
- (a) The payee's name;
 - (b) The amount of the payment;
 - (c) Sufficient information to identify to transaction; and
 - (d) The date of the meeting of the council to which the list is to be resented.

Policy Implications:

There are no policy implications.

Financial Implications:

There are no financial implications.

Strategic Implications:

There are no financial implications.

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

Nil.

Voting Requirements:
Simple Majority

**Shire of Wandering
Certificate of Expenditure – 31 March 2023**

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT8039 - EFT8124	\$293,607.69
Cheque	13	\$1,249.80
Direct Debits	DD4247.1 – DD4274.1	\$25,386.62
	TOTAL	\$320,244.11

to the Municipal and Trust Accounts, totalling \$320,244.11 which were submitted to each member of the Council on 20 April 2023, 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.

Alan Hart
Chief Executive Officer

050423 Moved: Cr M Watts Seconded: Cr I Turton

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$320,244.11 (attached) be noted as approved for payment and credit card statement be noted.

Carried 6/0

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
13	21/03/2023	Department of Transport (bulk Billing)	Rego WD001 Due 28 Feb 2023	-\$	1,249.80
1BZM096	01/02/2023	Department of Transport (bulk Billing)	Registration - 1BZM096 Recording fee DUE 1 Feb 2023,	\$	406.70
1BCB374	01/02/2023	Department of Transport (bulk Billing)	Insurance - 1BZM096 Recording fee DUE 1 Feb 2023	\$	406.70
WD001	28/02/2023	Department of Transport (bulk Billing)	Registration - Fire Truck - Isuzu - 1BCB.374 Recording fee Due 16 Mar 2023	\$	436.40
EFT8039	10/03/2023	Australian Taxation Office	Registration - WD.001Recording fee Due 28 Feb 2023,	-\$	9,252.00
NOVEMBER 2022	01/11/2022	Australian Taxation Office	Insurance November 2022	\$	17,473.00
BAS NOV 2022	30/11/2022	Australian Taxation Office	GST on Sales, Group Tax Clearing, Quarterly FBT Instalment,	-\$	17,473.00
31JAN2023	31/01/2023	Australian Taxation Office	GST on Purchases, Fuel Credits, Rounding, Tax Withheld	\$	9,252.00
EFT8040	10/03/2023	Avon Waste	GST on Sales, Group Tax Clearing, GST on Purchases, Fuel	-\$	4,821.24
54455	31/01/2023	Avon Waste	Credits, Rounding, Tax Withheld	\$	4,821.24
EFT8041	10/03/2023	Benara Nurseries	Recycle processing fee	-\$	170.94
440430	30/01/2023	Benara Nurseries	Domestic & commercial general waste services, Fuel facility	\$	170.94
EFT8042	10/03/2023	Best Office Systems	bin, North Bannister bins, General waste to landfill gate fee,	-\$	485.41
613382	22/02/2023	Best Office Systems	Recycling Services, Recycle processing fee, Transfer Station	\$	485.41
EFT8043	10/03/2023	Boddington Hardware & Newsagency	general waste bins, General waste to landfill gate fee, Transfer	-\$	141.90
768434	24/01/2023	Boddington Hardware & Newsagency	Station recycle bins, Recycle processing fee, Building waste bin	\$	141.90
			hire		
			Soil Wetter		
			Soil Wetter		
			Colour copies		
			Copier Contract - Shire B&W copies, Colour copies		
			Boddington Hardware Monthly Expenditure Jan 2023		
			Boddington Hardware Monthly Expenditure Jan 2023		

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8044	10/03/2023	Boddington News	Boddington News Edition # 706	-\$	9.00
7.29	03/03/2023	Boddington News	Boddington News Edition # 706	\$	9.00
EFT8045	10/03/2023	Brandy's Hire	Earthworks for new water tanks - community centre	-\$	2,420.00
1037	31/01/2023	Brandy's Hire	Earthworks for new water tanks - community centre	\$	2,420.00
EFT8046	10/03/2023	Brookton Branch - Delta Agribusiness	Verge Spraying - General Various Chemicals	-\$	1,294.30
D125017761	02/02/2023	Brookton Branch - Delta Agribusiness	Verge Spraying - General Various Chemicals	\$	1,294.30
EFT8047	10/03/2023	Business Base WA	Library Shelving	-\$	2,392.50
23466	30/01/2023	Business Base WA	Library Shelving	\$	2,392.50
EFT8048	10/03/2023	Child Support Agency	Payroll deductions	-\$	119.36
DEDUCTION	01/03/2023	Child Support Agency	Payroll deductions	\$	119.36
EFT8049	10/03/2023	Claw Environmental	Drum muster - 24 Feb2023	-\$	1,750.87
18792	27/02/2023	Claw Environmental	Steel Drums <20L, Steel Drums 20/25L, Plastic Drums <20L, Plastic Drums 20/25L, Rejected drums	\$	1,750.87
EFT8050	10/03/2023	Crossman Hot Water & Plumbing	Fix mens toilet	-\$	176.00
8675	12/02/2023	Crossman Hot Water & Plumbing	Fix mens toilet	\$	176.00
EFT8051	10/03/2023	Ecowater Services	Aquarius Quarterly Service - Admin Building - Adj Invoice	-\$	571.65
L4020	01/11/2022	Ecowater Services	Aquarius Quarterly Service - Admin Building, Chlorine	\$	371.25
L4306	10/02/2023	Ecowater Services	Aquarius Quarterly Service - 5 Dunmall Dr, Chlorine	\$	200.40

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8052	10/03/2023	Focus Networks	Managed Firewall Service Sonicwall TZ270 Feb 2023	-\$	2,994.64
13011	30/01/2023	Focus Networks	SSL VPN Five Licences Monthly Jan 2023	\$	61.60
13034	02/02/2023	Focus Networks	Managed Firewall Service Sonicwall TZ270 Feb 2023, SSL VPN Five Licences Monthly, Managed Proactive Service-Managed Computer, Managed Proactive Service - Server, Managed Proactive Service - Network Devices, Email Protection Service-Monthly Fee, Hosted Anti-Virus Corporate-Pre Computer Monthly Fee, DUO Multi-Factor Authentication Licence-Monthly Fee	\$	1,974.50
13059	03/02/2023	Focus Networks	Managed Firewall Service Sonicwall TZ270 Feb 2023, SSL VPN Five Licences Monthly, Managed Proactive Service-Managed Computer, Managed Proactive Service - Server, Managed Proactive Service - Network Devices, Email Protection Service-Monthly Fee, Hosted Anti-Virus Corporate-Pre Computer Monthly Fee, DUO Multi-Factor Authentication Licence-Monthly Fee	\$	557.04
9936G	07/02/2023	Focus Networks	Transfer DNS from Westnet to Cloudfare	\$	401.50
EFT8053	10/03/2023	IT Vision	Rates Service 2021-2022 Jan 2023	-\$	2,329.25
38051	31/01/2023	IT Vision	Rates Service 2021-2022 Jan 2023	\$	2,329.25
EFT8054	10/03/2023	Metal Artwork Creations	Name Badge for Cr Watts	-\$	14.85
92427	13/02/2023	Metal Artwork Creations	Name Badge for Cr Watts	\$	14.85
EFT8055	10/03/2023	Officeworks	Various Office Stationery	-\$	779.25
605916108	09/02/2023	Officeworks	Various, Various Office Stationery, Kettle, Toilet Paper, Hand Towels, Various Kitchen & Office requirements, Delivery	\$	779.25
EFT8056	10/03/2023	Right Metal Fencing	Railing for access ramp.	-\$	11,942.70
89385M	31/12/2023	Right Metal Fencing	Railing for access ramp.	\$	11,942.70
EFT8057	10/03/2023	RingCentral	Digital Line Premium 05 Feb - 04 March 23	-\$	733.36
535512	06/02/2023	RingCentral	Monthly Communications-Administration, Monthly Communications- Works, Monthly Communications- CRC, Harvest Ban Line	\$	733.36
EFT8058	10/03/2023	SM Freight	Freight from Rynat	-\$	115.50

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
1346	10/02/2023	SM Freight	Freight from Rynat	\$ 60.50	
1368	17/02/2023	SM Freight	Pick up from Industrial Automation	\$ 55.00	
EFT8059	10/03/2023	Shire of Wandering Christmas Club	Payroll deductions		-\$ 260.00
DEDUCTION	01/03/2023	Shire of Wandering Christmas Club	Payroll deductions	\$ 260.00	
EFT8060	10/03/2023	Shire of Wandering Staff Lotto	Payroll deductions		-\$ 80.00
DEDUCTION	01/03/2023	Shire of Wandering Staff Lotto	Payroll deductions	\$ 80.00	
EFT8061	10/03/2023	Startrack Express	Fuel Durcharges pricing change next month		-\$ 19.28
6230528023031	01/02/2023	Startrack Express	Fuel Durcharges pricing change next month	\$ 6.86	
6230528023034	15/02/2023	Startrack Express	Misc Charge 22 February 2023 - LPF 23033	\$ 6.21	
6230528023033	15/02/2023	Startrack Express	Misc Charge 22 February 2023 - LPF 23033	\$ 6.21	
EFT8062	10/03/2023	Steve & Valerie MacDonald	Refund of Building Refuse Bond		-\$ 275.00
09032023	09/03/2023	Steve & Valerie MacDonald	Refund of Building Refuse Bond	\$ 275.00	
EFT8063	10/03/2023	Steve Davis Builder	Construction of wandering fire station extensions based on design drawing and quotation - 2nd Progress Claim		-\$ 60,000.00
08032023	08/03/2023	Steve Davis Builder	Construction of wandering fire station extensions based on design drawing and quotation	\$ 60,000.00	
EFT8065	10/03/2023	Traffic Force	TMP & site inspection for Bridge 0424A replacement		-\$ 1,224.30
31683	31/01/2023	Traffic Force	TMP & site inspection for Bridge 0424A replacement	\$ 1,224.30	
EFT8066	10/03/2023	Volt Air	Repair Aircon Fault		-\$ 288.00
3355	24/02/2023	Volt Air	Repair Aircon Fault	\$ 288.00	
EFT8067	10/03/2023	WA Reticulation Supplies	Various Retic Supplies		-\$ 1,240.75
N3277	30/01/2023	WA Reticulation Supplies	3 inch transfer pump, Various Retic Supplies	\$ 1,240.75	
EFT8068	10/03/2023	WALGA	Emergency Management for Local Government Leaders Course 20/02/2023 Alan Hart and Karl Mickle		-\$ 649.00
273	31/01/2023	WALGA	Emergency Management for Local Government Leaders Course 20 Feb 2023, Alan Hart and Karl Mickle	\$ 649.00	
EFT8069	10/03/2023	Wandering CWA	Wreaths for Remembrance Day 2022 - Donation		-\$ 100.00
2022	01/02/2023	Wandering CWA	Wreaths for Remembrance Day 2022 - Donation	\$ 100.00	
EFT8070	29/03/2023	AMPAC	Debt collections costs		-\$ 418.20
93321	10/02/2023	AMPAC	Debt collections costs	\$ 319.20	
93430	17/02/2023	AMPAC	Debt collections costs Feb 2023	\$ 99.00	

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8071	29/03/2023	Alana Karen Rosenthal	Wandering Collective Sales Jun - Feb 2023	-\$	334.40
3422744	08/03/2023	Alana Karen Rosenthal	Wandering Collective Sales Jun - Feb 2023	\$	334.40
EFT8072	29/03/2023	Altus Planning	Feb 2023	-\$	913.00
3065	01/03/2023	Altus Planning	Feb 2023	\$	913.00
EFT8073	29/03/2023	Australia Post	3 Boxes \$1.20 Stamps	-\$	1,163.55
1012220645A	03/03/2023	Australia Post	3 Boxes \$1.20 Stamps, 1 Booklet 1.20 Stamps, 2 Boxes 1.20 Stamps	\$	729.11
1012220645B	03/03/2023	Australia Post	2 sheets 10 cent stamps, 2 Boxes 1.20 Roll (100), 2 Boxes 1.20 Stamps	\$	434.44
EFT8074	29/03/2023	Avon Waste	Charges for December 2022	-\$	3,938.75
53765	31/12/2022	Avon Waste	Domestic & 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	\$	3,938.75
EFT8075	29/03/2023	BOC	Container Service Oxygen	-\$	62.31
5005974947	21/02/2023	BOC	Container Service, Oxygen, Acetylene, Medical Oxygen	\$	32.74
5006000863	26/02/2023	BOC	Container Service Oxygen 29 Jan 2023 - 25 Feb 23, Acetylene 29 Jan 2023 - 25 Feb 23, Medical Oxygen 29 Jan 2023 - 25 Feb 23	\$	29.57
EFT8076	29/03/2023	Best Office Systems	Machine 7733 - 20.1.23 - 20.2.23	-\$	49.50
613754	28/02/2023	Best Office Systems	Copier contract - CRC, B&W Copies, Colour Copies, Echo - 75% of colour	\$	49.50
EFT8077	29/03/2023	Bob Waddell & Associates	Prepare monthly financial statements - Assistanc Feb 2023	-\$	4,248.75
3215	27/02/2023	Bob Waddell & Associates	Prepare Annual 2023 - 24 Budget	\$	990.00
3229	07/03/2023	Bob Waddell & Associates	Prepare monthly financial statements	\$	1,691.25
3241	13/03/2023	Bob Waddell & Associates	Prepare monthly financial statements- February 2023	\$	948.75
3255	20/03/2023	Bob Waddell & Associates	Prepare monthly financial statements- January 2023	\$	618.75

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8078	29/03/2023	Boddington IGA	Cafe supplies September 2023	-\$	173.13
19092022	19/09/2022	Boddington IGA	Cafe supplies	\$	79.79
06102022	06/10/2022	Boddington IGA	Cafe Supplies	\$	76.76
24012023	24/01/2023	Boddington IGA	Soy & Almond Milk	\$	16.58
EFT8079	29/03/2023	Bunnings Trade	Painting & Equipment CRC Upgrade.	-\$	4,167.09
314643403.1	27/03/2023	Bunnings Trade	CRC Upgrade - Carpet & Equipment	\$	4,167.09
EFT8080	29/03/2023	Child Support Agency	Payroll deductions	-\$	119.36
DEDUCTION	15/03/2023	Child Support Agency	Payroll deductions	\$	119.36
EFT8081	29/03/2023	City of Kalamunda	Reports & Administration 1 Sept 2022 - 31 Jan 2023	-\$	2,984.33
34099	10/02/2023	City of Kalamunda	Building services provided for the month of, Summary Pool Inspection	\$	2,984.33
EFT8082	29/03/2023	Ecowater Services	Septic tank pump	-\$	1,378.30
Z9038	01/03/2023	Ecowater Services	Septic tank pump	\$	1,378.30
EFT8083	29/03/2023	Everything Glows Trust	Glow in the Dark Golf	-\$	492.43
69347	14/03/2023	Everything Glows Trust	Glow in the Dark Golf	\$	492.43
EFT8084	29/03/2023	Fuel Distributors of WA	20 ltr Grease	-\$	244.19
452680	16/02/2023	Fuel Distributors of WA	20 ltr Grease	\$	244.19
EFT8085	29/03/2023	Great Southern Fuel Supplies	WD.001 Feb 2023	-\$	512.31
28022023	28/02/2023	Great Southern Fuel Supplies	WD.001 Feb 2023	\$	512.31
EFT8086	29/03/2023	Hersey Safety	Mini Bar light for OWD	-\$	198.00
1753	16/02/2023	Hersey Safety	Mini Bar light for OWD	\$	198.00
EFT8087	29/03/2023	Jozef Majko	Payroll deductions	-\$	1,272.39
DEDUCTION	01/03/2023	Jozef Majko	Payroll Deduction	\$	600.00
3.3.2023	03/03/2023	Jozef Majko	Payroll Deduction	\$	72.39
DEDUCTION	15/03/2023	Jozef Majko	Payroll Deduction	\$	600.00
EFT8088	29/03/2023	Kleenheat Gas	Cylinder service charge - Community Centre	-\$	93.50
4467663	01/10/2022	Kleenheat Gas	Cylinder service charge - Community Centre	\$	93.50
EFT8089	29/03/2023	LGIS Risk Management	LGIS Risk Co-Ordinator 1ST Installment fee 2021 - 22	-\$	4,901.02
156-021566	28/06/2021	LGIS Risk Management	LGIS Risk Co-Ordinator 2nd Installment fee 2022 - 21	\$	1,582.19
156-022058	13/12/2021	LGIS Risk Management	LGIS Risk Co-Ordinator 1ST Installment fee 2021 - 22	\$	1,705.00
156-022629	21/06/2022	LGIS Risk Management	LGIS Risk Co-Ordinator 2ND Installment fee 2021 - 22	\$	1,613.83

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8090	29/03/2023	Liberty Rural	Diesel & ULP Del February 2023	-\$	62,783.59
34546	27/02/2023	Liberty Rural	Diesel, ULP	\$	62,783.59
EFT8091	29/03/2023	Mary Denise Clarke	Rates refund for assessment A19 29 DOWN STREET WANDERING WA 6308	-\$	199.34
A19	21/03/2023	Mary Denise Clarke	Rates refund for assessment A19 29 DOWN STREET WANDERING WA 6308	\$	199.34
EFT8092	29/03/2023	Megacino's	Coffee Van	-\$	811.50
13	30/01/2023	Megacino's	Coffee Van	\$	811.50
EFT8093	29/03/2023	Office of the Auditor General	Fee for audit Year end 30 June 2022	-\$	31,020.00
0675	16/03/2023	Office of the Auditor General	Annual Audit for the Shire of Wandering Fee for audit Year end 30 June 202	\$	31,020.00
EFT8094	29/03/2023	Officeworks	Various - Stationery	-\$	1,045.45
606300404	28/02/2023	Officeworks	Toilet Paper, Hand towel, Handwash, Handwash, Various Stationery & Kitchen supplies, Kettle, Coffee & Milk, Delivery Fee	\$	1,045.45
EFT8095	29/03/2023	Pingelly IGA	Papers July 2022 - March 2023	-\$	1,919.60
02.03.23	02/03/2023	Pingelly IGA	Purchase of The West Australian, Aug 2022 - 02 March 2023	\$	1,919.60
EFT8096	29/03/2023	Quest Payment Systems	Monthly maintenance fee - Fual Facility 1 Feb - 28 Feb 23	-\$	444.79
22120	10/02/2023	Quest Payment Systems	Monthly maintenance fee - Fual Facility 3 Nov 2022	\$	26.79
22847	16/03/2023	Quest Payment Systems	Monthly maintenance fee - Fual Facility 1 Feb - 28 Feb 23	\$	418.00
EFT8097	29/03/2023	Resonline	Online booking system fee - Caravan Park Feb 2023 Ref: 1199902	-\$	242.00
153010	28/02/2023	Resonline	Online booking system fee - Caravan Park Feb 2023 Ref: 1199902	\$	242.00
EFT8098	29/03/2023	Sherrin Rentals	Hire 12 tonne vibrate roller	-\$	4,554.00
5184555	28/02/2023	Sherrin Rentals	Hire 12 tonne vibrate roller, Hire 12 tonne vibrate roller, Hire 12 tonne vibrate roller	\$	4,554.00

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8099	29/03/2023	Shire of Wandering Christmas Club	Payroll deductions	-\$	260.00
DEDUCTION	15/03/2023	Shire of Wandering Christmas Club	Payroll deductions	\$	260.00
EFT8100	29/03/2023	Shire of Wandering Petty Cash	Petty Cash Reimb Feb 2023 - Mar 2023	-\$	446.74
31032023	29/03/2023	Shire of Wandering Petty Cash	Flossy Fair Floss - Popcorn Machine Supplies, Flossy Fair Floss - \$ Popcorn Machine Supplies, Tavern - Bags of ice, Coles - Movie Night Refreshments, Coles - Movie Night Refreshments / Hot dog & Popcorn, Coles - Movie Night Refreshments / Hot Dog Rolls, Coles - International Womens Day / Supplies, Coles - International Womens Day / Supplies, Coles - Councilers Refreshments for Meeting, Coles - Councilers Refreshments for Meeting, Clean up Day Lunch	\$	446.74
EFT8101	29/03/2023	Shire of Wandering Staff Lotto	Payroll deductions	-\$	80.00
DEDUCTION	15/03/2023	Shire of Wandering Staff Lotto	Payroll deductions	\$	80.00
EFT8102	29/03/2023	Startrack Express	23 Feb 2023	-\$	116.93
62305280	22/02/2023	Startrack Express	Del Dwellingup & Freight 23 Feb 2023, Late Charges & Freight 23 Feb 2023	\$	103.69
6230528023036	08/03/2023	Startrack Express	Misc Charges Albanny 8 Mar 2023	\$	7.01
6230528023037	08/03/2023	Startrack Express	Late fee & charges Mar 2023	\$	6.23
EFT8103	29/03/2023	Steve Davis Builder	Please Repair Old Ceiling at Wandering CRC	-\$	7,122.50
250223	25/02/2023	Steve Davis Builder	Please Repair Old Ceiling at Wandering CRC	\$	6,765.00
11032023	11/03/2023	Steve Davis Builder	Fix septic tanks	\$	357.50
EFT8104	29/03/2023	Surveillance Systems Australia	CRC Upgrade - CCTV & Wifi System	-\$	20,784.50
17985	28/02/2023	Bunnings Trade	CRC Upgrade - Install Network Hub at Depot Building, Install CCTV Equipment and Wireless access points at Fire Station and Wandering Community Centre, Connect CCTV and Wireless network back to Administraton Building	\$	20,784.50

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
EFT8105	29/03/2023	Volt Air	Digital controller on large fridge requires attention Council Chambers.	-\$	334.00
3368	23/02/2023	Volt Air	Digital controller on large fridge requires attention Council Chambers.	\$	334.00
EFT8106	29/03/2023	WA Contract Ranger Services	Contract Ranger Service Labour & travel 31 Jan 23 & 15 Feb 23.	-\$	574.75
4527	22/02/2023	WA Contract Ranger Services	Contract Ranger Service, Labour & travel	\$	574.75
EFT8107	29/03/2023	WALGA	Planning Practices Advanced Training Course	-\$	1,332.00
3319	18/01/2023	WALGA	Introduction to Planning Training Course Dec 2022	\$	242.00
3321	18/01/2023	WALGA	Planning Practices Advanced Training Course	\$	638.00
3320	19/01/2023	WALGA	Making Local Laws Training Course	\$	242.00
4102	21/02/2023	WALGA	2023 WA Transport and Roads Forum - Shire President, Operations Manager and Works Manager	\$	210.00
EFT8108	29/03/2023	WD Auto Repairs	Service and tyres	-\$	3,092.09
1058	28/02/2023	WD Auto Repairs	Trailer Plug	\$	24.20
1050	28/02/2023	WD Auto Repairs	Service and tyres	\$	2,184.46
1059	28/02/2023	WD Auto Repairs	Service of Truck	\$	883.43
EFT8109	29/03/2023	Wandering Tavern	Milk Order for Shire of Wandering 1 Feb - 27 Feb 2023	-\$	174.00
32	28/02/2023	Wandering Tavern	Milk Order for Shire of Wandering 1 Feb - 27 Feb 2023	\$	174.00
EFT8110	29/03/2023	Yahava Koffeeworks Wholesale	Coffee	-\$	551.20
1-00016625	20/02/2023	Yahava Koffeeworks Wholesale	Coffee, chai, vanilla, iced coffee, freight	\$	551.20
EFT8111	29/03/2023	Water Corporation	Caravan Park Water Use 7 Nov - 4 Jan 2023	-\$	1,292.21
131	05/01/2023	Water Corporation	CRC & Public Conveniences Water use - Public Conveniences 80% 7 Nov - 4 Jan 2023, Water use - CRC 20% 7 Nov - 4 Jan 2023	\$	481.08
123	05/01/2023	Water Corporation	Caravan Park Water Use 7 Nov - 4 Jan 2023	\$	489.48
131	05/01/2023	Water Corporation	Community Centre Water use 7 Nov - 4 Jan 2023	\$	184.60
130	05/01/2023	Water Corporation	Administration building Water use 7 Nov - 4 Jan 2023	\$	137.05
EFT8112	10/03/2023	DOT Licencing	Transport WADO10032023	-\$	1,585.00
WADO10032023	10/03/2023	DOT Licencing	Transport WADO10032023	\$	1,585.00
EFT8113	10/03/2023	Pivotel	Satellite Sleeves Bushfire radios 15 Feb - 14 Mar 2023	-\$	60.00
3528621	15/02/2023	Pivotel	Satellite Sleeves Bushfire radios 15 Feb - 14 Mar 2023	\$	60.00

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Chq/EFT	Date	Name	Description	Amount	Amount
EFT8114	10/03/2023	Telstra	Communications	-\$	1,386.41
82000501.9	18/02/2023	Telstra	Admin office, Admin iPad, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding, Internet - 13 Dunmall Dr, CEO Mobile, Service & Equipment, Service & Equipment	\$	1,386.41
EFT8115	10/03/2023	Water Corporation	Property rental charge Down Street L2790	-\$	550.00
5	20/02/2023	Water Corporation	Property rental charge Down Street L2790	\$	550.00
EFT8116	17/03/2023	DOT Licencing	Transport WADO17032023	-\$	4,559.15
WADO17032023	17/03/2023	DOT Licencing	Transport WADO17032023	\$	4,559.15
EFT8117	24/03/2023	Bankwest	Credit Card	-\$	1,411.95
15FEB-16MARCH2023	21/03/2023	Bankwest	Credit Card - February/March 2023	\$	1,411.95
EFT8118	24/03/2023	DOT Licencing	Transport WADO24032023	-\$	1,952.10
WADO24032023	24/03/2023	DOT Licencing	Transport WADO24032023	\$	1,952.10
EFT8119	24/03/2023	Water Corporation	13 Dunmall Dr Water use 4 Jan - 03 Mar 2023	-\$	1,469.91
138	23/02/2023	Water Corporation	Standpipe Water use 18 Jan - 20 Feb 2023	\$	362.88
153	07/03/2023	Water Corporation	14 Down St Water use 4 Jan - 3 Mar 2023, Service charge 4 Jan - 3 Mar 2023	\$	99.42
66	07/03/2023	Water Corporation	19 Humes Wy Water use 04 Jan - 03 Mar 2023, Service charge 04 Jan - 03 Mar 2023	\$	116.55
137	07/03/2023	Water Corporation	1 Dowsett St Water use 04 Jan - 03 Mar 2023, Service charge 04 Jan - 03 Mar 2023	\$	129.90
67	07/03/2023	Water Corporation	5 Dunmall Dr Water use 04 Jan - 03 Mar 2023, Service charge 04 Jan - 03 Mar 2023	\$	119.71
116	07/03/2023	Water Corporation	13 Dunmall Dr Water use 4 Jan - 03 Mar 2023, Service charge 4 Jan - 03 Mar 2023	\$	641.45
EFT8120	31/03/2023	ClickSuper	Transaction fee March 2023	-\$	5.50
DD23022873	17/03/2023	ClickSuper	Transaction fee Mar 2023	\$	5.50
EFT8121	31/03/2023	DOT Licencing	Transport WADO310323	-\$	2,010.75
WADO310323	31/03/2023	DOT Licencing	Transport WADO310323	\$	2,010.75
EFT8122	31/03/2023	Synergy	Street lighting Usage 25 Jan - 24 Feb 2023	-\$	790.03
2081754650	07/03/2023	Synergy	Street lighting Usage 25 Jan - 24 Feb 2023	\$	790.03
EFT8123	31/03/2023	Water Corporation	Depot & standpipe Water use 4 Jan - 3 Mar 2023	-\$	4,254.24
124	07/03/2023	Water Corporation	Caravan Park Water Use 4 Jan - 3 Mar 2023	\$	436.33

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Chq/EFT	Date	Name	Description	Amount	Amount
132	07/03/2023	Water Corporation	Community Centre Water use 4 Jan - 3 Mar 2023	\$	366.41
131	07/03/2023	Water Corporation	Administration building Water use 4 Jan - 3 Mar 2023	\$	240.54
132	07/03/2023	Water Corporation	CRC & Public Conveniences Water use - Public Conveniences 80% 4 Jan - 3 Mar 2023, Water use - CRC 20%	\$	534.23
131	07/03/2023	Water Corporation	Depot & standpipe Water use 4 Jan - 3 Mar 2023, Standpipe Water use 4 Jan - 3 Mar 2023	\$	2,676.73
EFT8124	02/03/2023	DOT Licencing	Transport WADO02032023	\$	75.90
WADO020323	02/03/2023	DOT Licencing	Transport WADO02032023	\$	75.90
DD4247.1	01/03/2023	Macquarie Super	Superannuation contributions	\$	107.78
SUPER	01/03/2023	Macquarie Super	Super. for Annette L Hardie 802464329 01 Mar 2023	\$	107.78
DD4247.2	01/03/2023	HESTA	Payroll deductions	\$	289.58
SUPER	01/03/2023	HESTA	Payroll deductions	\$	218.95
DEDUCTION	01/03/2023	HESTA	Payroll deductions	\$	70.63
DD4247.3	01/03/2023	Aware Super	Superannuation contributions	\$	4,800.02
DEDUCTION	01/03/2023	Aware Super	Superannuation contributions	\$	700.85
SUPER	01/03/2023	Aware Super	Superannuation contributions	\$	4,099.17
DD4247.4	01/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$	310.98
DEDUCTION	01/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$	75.85
SUPER	01/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$	235.13
DD4247.5	01/03/2023	Australian Super	Superannuation contributions	\$	618.19
DEDUCTION	01/03/2023	Australian Super	Superannuation contributions	\$	150.78
SUPER	01/03/2023	Australian Super	Superannuation contributions	\$	467.41

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
DD4247.6	01/03/2023	HostPlus Super Fund	Superannuation contributions	-\$	249.36
DEDUCTION	01/03/2023	HostPlus Super Fund	Superannuation contributions	\$ 60.82	
SUPER	01/03/2023	HostPlus Super Fund	Superannuation contributions	\$ 188.54	
DD4247.7	01/03/2023	MLC Masterkey	Superannuation contributions	-\$	271.70
DEDUCTION	01/03/2023	MLC Masterkey	Superannuation contributions	\$ 66.27	
SUPER	01/03/2023	MLC Masterkey	Superannuation contributions	\$ 205.43	
DD4247.8	01/03/2023	CBUS	Superannuation contributions	-\$	149.17
SUPER	01/03/2023	CBUS	Superannuation contributions	\$ 149.17	
DD4247.9	01/03/2023	Prime Super	Superannuation contributions	-\$	258.47
SUPER	01/03/2023	Prime Super	Superannuation contributions	\$ 258.47	
DD4266.1	15/03/2023	Macquarie Super	Superannuation contributions	-\$	107.78
SUPER	15/03/2023	Macquarie Super	Superannuation contributions	\$ 107.78	
DD4266.2	15/03/2023	HESTA	Payroll deductions	-\$	221.44
SUPER	15/03/2023	HESTA	Payroll deductions	\$ 167.43	
DEDUCTION	15/03/2023	HESTA	Payroll deductions	\$ 54.01	
DD4266.3	15/03/2023	Aware Super	Superannuation contributions	-\$	7,766.69
DEDUCTION	15/03/2023	Aware Super	Superannuation contributions	\$ 1,420.85	
SUPER	15/03/2023	Aware Super	Superannuation contributions	\$ 6,345.84	
DD4266.4	15/03/2023	ANZ OnePath Masterfund	Superannuation contributions	-\$	328.07
DEDUCTION	15/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$ 80.02	
SUPER	15/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$ 248.05	
DD4266.5	15/03/2023	Australian Super	Superannuation contributions	-\$	618.19
DEDUCTION	15/03/2023	Australian Super	Payroll Deduction	\$ 150.78	
SUPER	15/03/2023	Australian Super	Payroll Deduction	\$ 467.41	
DD4266.6	15/03/2023	HostPlus Super Fund	Superannuation contributions	-\$	249.36
DEDUCTION	15/03/2023	HostPlus Super Fund	Superannuation contributions	\$ 60.82	
SUPER	15/03/2023	HostPlus Super Fund	Superannuation contributions	\$ 188.54	
DD4266.7	15/03/2023	MLC Masterkey	Superannuation contributions	-\$	271.70
DEDUCTION	15/03/2023	MLC Masterkey	Superannuation contributions	\$ 66.27	
SUPER	15/03/2023	MLC Masterkey	Superannuation contributions	\$ 205.43	
DD4266.8	15/03/2023	CBUS	Superannuation contributions	-\$	130.90
SUPER	15/03/2023	CBUS	Superannuation contributions	\$ 130.90	

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
DD4266.9	15/03/2023	Prime Super	Superannuation contributions	\$ -	258.47
SUPER	15/03/2023	Prime Super	Superannuation contributions	\$ 258.47	
DD4274.1	29/03/2023	Macquarie Super	Superannuation contributions	\$ -	107.78
SUPER	29/03/2023	Macquarie Super	Superannuation contributions	\$ 107.78	
DD4274.2	29/03/2023	HESTA	Payroll deductions	\$ -	233.01
SUPER	29/03/2023	HESTA	Payroll deductions	\$ 176.18	
DEDUCTION	29/03/2023	HESTA	Payroll deductions	\$ 56.83	
DD4274.3	29/03/2023	Aware Super	Superannuation contributions	\$ -	5,405.81
DEDUCTION	29/03/2023	Aware Super	Superannuation contributions	\$ 845.74	
SUPER	29/03/2023	Aware Super	Superannuation contributions	\$ 4,560.07	
DD4274.4	29/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$ -	400.40
DEDUCTION	29/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$ 97.66	
SUPER	29/03/2023	ANZ OnePath Masterfund	Superannuation contributions	\$ 302.74	
DD4274.5	29/03/2023	Australian Super	Superannuation contributions	\$ -	618.19
DEDUCTION	29/03/2023	Australian Super	Superannuation contributions	\$ 150.78	
SUPER	29/03/2023	Australian Super	Superannuation contributions	\$ 467.41	
DD4274.6	29/03/2023	HostPlus Super Fund	Superannuation contributions	\$ -	281.92
DEDUCTION	29/03/2023	HostPlus Super Fund	Superannuation contributions	\$ 68.76	
SUPER	29/03/2023	HostPlus Super Fund	Superannuation contributions	\$ 213.16	
DD4274.7	29/03/2023	MLC Masterkey	Superannuation contributions	\$ -	271.70
DEDUCTION	29/03/2023	MLC Masterkey	Superannuation contributions	\$ 66.27	
SUPER	29/03/2023	MLC Masterkey	Superannuation contributions	\$ 205.43	
DD4274.8	29/03/2023	CBUS	Superannuation contributions	\$ -	207.01
SUPER	29/03/2023	CBUS	Superannuation contributions	\$ 207.01	
DD4274.9	29/03/2023	Prime Super	Superannuation contributions	\$ -	258.47
SUPER	29/03/2023	Prime Super	Superannuation contributions	\$ 258.47	

List of Accounts for Payments for March 2023

Chq/EFT	Date	Name	Description	Amount	Amount
DD4247.10	01/03/2023	AMP Superannuation Savings Trust	Superannuation contributions	-\$	198.16
SUPER	01/03/2023	AMP Superannuation Savings Trust	Superannuation contributions	\$ 198.16	
DD4266.10	15/03/2023	AMP Superannuation Savings Trust	Superannuation contributions	-\$	198.16
SUPER	15/03/2023	AMP Superannuation Savings Trust	Superannuation contributions	\$ 198.16	
DD4274.10	29/03/2023	AMP Superannuation Savings Trust	Superannuation contributions	-\$	198.16
SUPER	29/03/2023	AMP Superannuation Savings Trust	Superannuation contributions	\$ 198.16	
Total					-\$ 320,244.11

Credit Card Breakdown -February-March 2023			
Date	Supplier	Description	Amount
14/02/2023	Hancock & Sons	Rod cable / Flange	\$ 15.95
14/02/2023	Coles	Councillor Refreshments OCM	\$ 137.45
20/02/2023	Secure Parking	Parking	\$ 12.28
02/03/2023	Aussie Broadband	Broadband Administration Building	\$ 158.00
07/03/2023	Adobe	Adobe Pro & inDesign Licencing	\$ 426.87
07/03/2023	Kmart	CRC Ladies Night	\$ 106.00
07/03/2023	Cheesecake Shop	CRC Ladies Night	\$ 79.90
07/03/2023	Dan Murphys	CRC Ladies Night	\$ 79.80
07/03/2023	Coles Online	CRC Ladies Night	\$ 285.10
13/03/2023	Coles Online	CRC Ladies Night	\$ 110.05
		TOTAL	\$ 1,411.40

13.3 2022/2023 Budget Review

File Reference:

Location:	N/A
Applicant:	N/A
Author:	Alan Hart – Chief Executive Officer
Authorising Officer	Alan Hart – Chief Executive Officer
Date:	30 March 2023
Disclosure of Interest:	N/A
Attachments:	Budget Review Report
Previous Reference:	

Summary:

For Council to adopt the 2022/2023 Budget Review

Background:

Local Governments are required to conduct a budget review between 1st January and 31st March each financial year. The budget review is to be submitted to Council within 30 days of the review for Council to consider and determine whether or not to adopt the review and any recommendations made within the review.

The budget review is a comparison of the year to date actual results with the adopted or amended budget. The original budget was adopted in October 2022. The purpose of the budget review in accordance with the legislation is to;

1. Consider the financial performance of the Council for the 2022/23 financial year to-date;
2. Consider the Council's financial position at the date of review and
3. Review the estimated financial position at the end of the financial year.

Comment:

There is no statutory format to present the budget review to Council, the report together with the standard monthly financial report, with another column added detailing the amended budget forms the budget review. The use of the standard monthly reports is to ensure consistency in reporting to Council in a format that is familiar to the Council.

There have been no changes to the review since presented to General Planning forum in February 2023. The opening balance (or surplus carried forward) has now been confirmed with the finalisation of the Audit.

The 2022/23 budget remains within overall original estimates. Management forecasts an end of year surplus to remain the same as the adopted budget.

Consultation:

Council

Statutory Environment:

Regulation 33A Local Government (Financial Management) Regulations 1996

Policy Implications:

N/A

Financial Implications:

The purpose of the budget review is to ensure that the Income and Expenditure for the current year is monitored in line with the adopted budget and to make amendments to the budget or scope of works as required.

Strategic Implications:

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

Sustainability Implications:

- **Environmental:** There are no known significant environmental considerations.
- **Economic:** There are no known significant economic considerations.
- **Social:** There are no known significant social considerations.

Risk Implications:

N/A

Voting Requirements:

Absolute Majority

060423 Moved: Cr I Turton Seconded: Cr G Parsons

Officer Recommendation and Council Decision:

It is recommended that Council accept the attached 2022-2023 Budget Review report.

Carried 6/0



SHIRE OF WANDERING

ANNUAL BUDGET REVIEW (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 28 FEBRUARY 2023

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

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Forecast Actual	Var. \$ (c)-(d)	Var. % (c)-(d)/(d)	Var. ▲▼
	Note	(a)	(d)	(b)	(c)	(c)	\$	%	
Opening funding surplus / (deficit)	1(c)	\$ 270,870	\$ 179,336	\$ 179,336	\$ 179,336	\$ 179,336	\$ (91,534)	0%	
Revenue from operating activities									
Rates		1,327,866	1,327,866	1,327,866	1,335,492	1,335,581	7,715	1%	
Rates (excluding general rate)		3,639	3,639	3,639	3,639	3,639	0	0%	
Operating grants, subsidies and contributions	10	397,300	397,300	236,141	337,719	435,500	38,200	10%	
Fees and charges		822,489	822,489	550,376	528,544	836,189	13,700	2%	
Interest earnings		13,200	13,200	8,792	7,605	12,600	(600)	(5%)	
Other revenue		42,593	42,593	28,360	(3,508)	46,893	4,300	10%	
Profit on disposal of assets	5	2,333	2,333	1,552	0	2,333	0	0%	
		<u>2,609,420</u>	<u>2,609,420</u>	<u>2,156,726</u>	<u>2,209,491</u>	<u>2,672,735</u>	<u>63,315</u>	<u>2.43%</u>	
Expenditure from operating activities									
Employee costs		(1,095,977)	(1,095,977)	(730,272)	(829,642)	(1,095,977)	0	0%	
Materials and contracts		(1,120,211)	(1,120,211)	(748,476)	(874,667)	(1,164,842)	(44,631)	4%	
Utility charges		(31,700)	(31,700)	(21,072)	(32,394)	(33,000)	(1,300)	4%	
Depreciation on non-current assets		(1,182,279)	(1,182,279)	(786,254)	(848,424)	(1,182,279)	0	0%	
Interest expenses		(2,970)	(2,970)	(1,976)	0	(2,970)	0	0%	
Insurance expenses		(100,634)	(100,634)	(95,742)	(100,165)	(95,634)	5,000	(5%)	
Other expenditure		(41,500)	(41,500)	(23,750)	(33,371)	(42,000)	(500)	1%	
		<u>(3,575,271)</u>	<u>(3,575,271)</u>	<u>(2,407,542)</u>	<u>(2,718,664)</u>	<u>(3,616,702)</u>	<u>(41,431)</u>	<u>1.16%</u>	
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	789,755	848,482	1,184,999	0	0%	
Amount attributable to operating activities		<u>219,148</u>	<u>219,148</u>	<u>538,939</u>	<u>339,309</u>	<u>241,032</u>	<u>21,884</u>	<u>9.99%</u>	
Investing activities									
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	1,305,785	176,781	1,932,551	232,760	14%	▲
Proceeds from disposal of assets	5	35,000	35,000	17,500	0	35,000	0	0%	
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(1,435,948)	(705,887)	(2,547,754)	(176,110)	7%	
Amount attributable to investing activities		<u>(636,853)</u>	<u>(636,853)</u>	<u>(112,663)</u>	<u>(529,107)</u>	<u>(580,203)</u>	<u>56,650</u>	<u>(8.90%)</u>	
Financing Activities									
Proceeds from new debentures	7	200,000	200,000	0	0	200,000	0	0%	
Transfer from reserves	8	54,000	54,000	0	0	54,000	0	0%	
Repayment of debentures	7	(18,665)	(18,665)	0	0	(5,665)	13,000	(70%)	
Transfer to reserves	8	(88,500)	(88,500)	0	(2,730)	(88,500)	0	0%	
Amount attributable to financing activities		<u>146,835</u>	<u>146,835</u>	<u>0</u>	<u>(2,730)</u>	<u>159,835</u>	<u>13,000</u>	<u>8.85%</u>	
Closing funding surplus / (deficit)	1(c)	0	(91,534)	605,612	(13,191)	0	91,534	(100%)	

KEY INFORMATION

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	Amended YTD Budget (b)	YTD Actual (c)	Forecast Actual (e)	Var. \$ (c)-(d)	Var. % (c)-(d)/(d)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	270,870	179,336	179,336	179,336	179,336	(91,534)	0%	▼	
Revenue from operating activities										
Governance		3,500	3,500	2,328	0	3,500	0	0%		
General Purpose Funding - Rates	6	1,327,866	1,327,866	1,327,866	1,335,492	1,335,581	7,715	1%	▲	
General Purpose Funding - Other		184,538	184,538	75,159	127,397	183,938	(600)	(0%)	▼	
Law, Order and Public Safety		46,250	46,250	35,441	32,975	46,250	0	0%		
Health		4,500	4,500	3,656	951	4,500	0	0%		
Education and Welfare		0	0	0	0	0	0	0%		
Housing		47,900	47,900	31,928	27,263	40,100	(7,800)	(16%)	▼	
Community Amenities		57,500	57,500	38,296	47,408	57,500	0	0%		
Recreation and Culture		2,620	2,620	1,728	3,996	5,920	3,300	126%	▲	
Transport		65,333	65,333	51,952	73,255	94,333	29,000	44%	▲	\$
Economic Services		816,720	816,720	553,268	535,553	838,220	21,500	3%	▲	
Other Property and Services		52,693	52,693	35,104	25,201	62,893	10,200	19%	▲	\$
		2,609,420	2,609,420	2,156,726	2,209,491	2,672,735	63,315			
Expenditure from operating activities										
Governance		(199,272)	(199,272)	(133,688)	(145,402)	(199,772)	(500)	(0%)	▼	
General Purpose Funding		(115,854)	(115,854)	(77,224)	(87,847)	(115,854)	0	0%		
Law, Order and Public Safety		(135,613)	(135,613)	(94,122)	(89,481)	(134,613)	1,000	1%	▲	
Health		(18,184)	(18,184)	(12,096)	(11,094)	(16,184)	2,000	11%	▲	
Education and Welfare		(6,043)	(6,043)	(4,008)	(4,335)	(6,043)	0	0%		
Housing		(56,490)	(56,490)	(37,552)	(40,324)	(46,490)	10,000	18%	▲	\$
Community Amenities		(224,149)	(224,149)	(149,950)	(155,168)	(232,149)	(8,000)	(4%)	▼	
Recreation and Culture		(274,197)	(274,197)	(186,371)	(172,574)	(263,647)	10,550	4%	▲	
Transport		(1,564,297)	(1,564,297)	(1,042,120)	(1,077,038)	(1,529,578)	34,719	2%	▲	
Economic Services		(962,373)	(962,373)	(641,913)	(753,756)	(972,373)	(10,000)	(1%)	▼	
Other Property and Services		(18,799)	(18,799)	(28,498)	(181,644)	(99,999)	(81,200)	(432%)	▼	\$
		(3,575,271)	(3,575,271)	(2,407,542)	(2,718,664)	(3,616,702)	(41,431)			
Non-cash amounts excluded from operating activities	1(a)	1,184,999	1,184,999	789,755	848,482	1,184,999	0	0%		
Amount attributable to operating activities		219,148	219,148	538,939	339,309	241,032	21,884			
Investing Activities										
Proceeds from non-operating grants, subsidies and contributions	11	1,699,791	1,699,791	1,305,785	176,781	1,932,551	232,760	14%	▲	\$
Proceeds from Disposal of Assets	5	35,000	35,000	17,500	0	35,000	0	0%		
Payments for inventories, property, plant and equipment and infrastructure	6	(2,371,644)	(2,371,644)	(1,435,948)	(705,887)	(2,547,754)	(176,110)	(7%)	▼	
Amount attributable to investing activities		(636,853)	(636,853)	(112,663)	(529,107)	(580,203)	56,650			
Financing Activities										
Proceeds from New Debentures	7	200,000	200,000	0	0	200,000	0	0%		
Transfer from Reserves	7	54,000	54,000	0	0	54,000	0	0%		
Repayment of Debentures	7	(18,665)	(18,665)	0	0	(5,665)	13,000	70%	▲	\$
Transfer to Reserves	8	(88,500)	(88,500)	0	(2,730)	(88,500)	0	0%		
Amount attributable to financing activities		146,835	146,835	0	(2,730)	159,835	13,000			
Closing Funding Surplus(Deficit)	1	0	(91,534)	605,612	(13,191)	0	(0)			

KEY INFORMATION

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

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

(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	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2023 Closing	Forecast
							28 February 2023
							\$
Non-cash items excluded from operating activities							
Adjustments to operating activities							
Less: Profit on asset disposals	5	(2,333)	(2,333)	(1,552)	0	(781)	(2,333)
Add: Depreciation on assets		1,182,279	1,182,279	786,254	848,424	1,244,449	1,182,279
Total non-cash items excluded from operating activities		1,184,999	1,184,999	789,755	848,482	1,243,726	1,184,999

(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.

		Adopted Budget Opening	Amended Budget Opening	Last Year Closing	Year to Date	Forecast
		30 June 2022	30 June 2022	30 June 2022	28 February 2023	28 February 2023
Adjustments to net current assets						
Less: Reserves - restricted cash	8	(534,355)	(534,377)	(534,377)	(537,106)	(568,877)
Add: Current portion of employee benefit provisions held in reserve		11,268	11,271	11,271	11,329	16,324
Total adjustments to net current assets		(523,087)	(523,105)	(523,105)	(525,777)	(552,552)

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

Current assets

Cash and cash equivalents	3	1,045,312	1,045,333	1,045,333	1,205,232	822,552
Rates receivables	4	60,351	58,028	58,028	160,680	40,000
Receivables	4	80,669	72,367	72,367	96,229	50,000
Other current assets	5	71,108	64,202	64,202	22,738	80,000
Less: Current liabilities						
Payables	6	(143,812)	(175,953)	(175,953)	(257,636)	(150,000)
Contract and Capital Grant/Contribution liabilities	9	(254,503)	(274,035)	(274,035)	(627,156)	(190,000)
Provisions	9	(65,168)	(87,501)	(87,501)	(87,501)	(100,000)
Less: Total adjustments to net current assets	1(b)	(523,087)	(523,105)	(523,105)	(525,777)	(552,552)
Closing funding surplus / (deficit)		270,870	179,336	179,336	(13,191)	0

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.

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

Adjusted Net Current Assets	Note	Last Years Closing	This Time Last Year	Year to Date	Forecast
		30/06/2022	28/02/2022	Actual 28/02/2023	30/06/2023
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	3	510,957	215,078	668,125	253,676
Cash Restricted - Reserves	3	534,377	526,122	537,106	568,877
Cash Restricted - Bonds & Deposits	3	0	0	0	0
Receivables - Rates	4	58,028	87,951	160,680	40,000
Receivables - Other	4	72,367	288,142	96,229	50,000
Other Assets Other Than Inventories	5	0	5	0	0
Inventories	5	64,202	79,494	22,738	80,000
		1,239,930	1,196,792	1,484,879	992,552
Less: Current Liabilities					
Payables	6	(159,332)	(311,506)	(247,761)	(150,000)
Contract and Capital Grant/Contribution Liabilities	9	(274,035)	(330,495)	(627,156)	(190,000)
Bonds & Deposits	6	(16,621)	(21,986)	(9,875)	0
Loan and Lease Liability	7	0	0	0	0
Provisions	9	(87,501)	(114,565)	(87,501)	(100,000)
		(537,489)	(778,552)	(972,292)	(440,000)
Less: Cash Reserves	8	(534,377)	(526,122)	(537,106)	(568,877)
Add Back: Component of Leave Liability not Required to be funded		11,271	60,261	11,329	16,324
Add Back: Loan and Lease Liability		0	0	0	0
Less: Loan Receivable - clubs/institutions		0	0	0	0
Less: Trust Transactions Within Muni		0	0	0	0
Net Current Funding Position		179,336	(47,621)	(13,191)	(0)

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

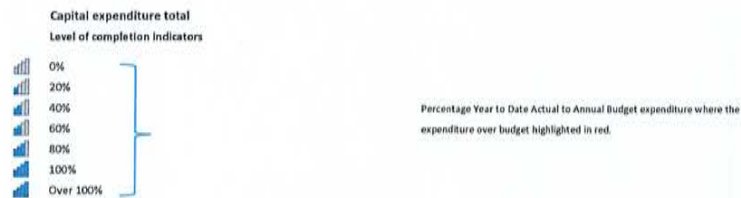
The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
Last Year YTD
Surplus(Deficit)

Asset Ref.	Asset description	Budget				YTD Actual				Forecast Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Transport												
103	2019 Holden Trailblazer 4x4 LTZ2.8L (CEO) - 0.WD	32,667	33,000	333	0	0	0	0	0	32,667	33,000	333	0
407	Hustler Ride-on Mower	0	2,000	2,000	0	0	0	0	0	0	2,000	2,000	0
		32,667	35,000	2,333	0	0	0	0	0	32,667	35,000	2,333	0





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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted	Amended		YTD Actual	Total Forecast	Variance (Under)/Over
				Budget	Budget	YTD Budget			
				\$	\$	\$	\$	\$	\$
Land Held for Resale									
Other Property & Services									
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	(200,000)	(200,000)	0	(75,542)	(196,000)	(75,542)
Total - Other Property & Services				(200,000)	(200,000)	0	(75,542)	(196,000)	(75,542)
Total - Land Held for Resale				(200,000)	(200,000)	0	(75,542)	(196,000)	(75,542)
Buildings									
Law, Order & Public Safety									
E05109		521	LGGs - Purchase Buildings	0	0	0	(31,077)	0	(31,077)
E05111		521	Fire Station - New Toilet and Change Room	(121,000)	(121,000)	(80,664)	(90,080)	(305,110)	(9,416)
Total - Law, Order & Public Safety				(121,000)	(121,000)	(80,664)	(121,158)	(305,110)	(40,494)
Recreation And Culture									
E11383	WCC231	521	Wandering Community Centre Construction - Water Tanks DWER	(57,010)	(57,010)	(45,601)	(38,745)	(57,010)	6,856
E11383	WCC232	521	Wandering Community Centre Construction - Access Ramp to Ova	(40,000)	(40,000)	(39,997)	(44,761)	(40,000)	(4,764)
E11383	WCC233	521	Wandering Community Centre Construction - New Veranda Grant	(140,000)	(140,000)	0	(920)	(140,000)	(920)
E11383	WCC234	521	Wandering Community Centre Upgrade - Kichen Upgrade Grant	(185,380)	(185,380)	0	(2,475)	(185,380)	(2,475)
Total - Recreation And Culture				(422,390)	(422,390)	(85,598)	(86,900)	(422,390)	(1,302)
Total - Buildings				(543,390)	(543,390)	(166,262)	(208,058)	(727,500)	(41,796)
Plant & Equipment									
Law, Order & Public Safety									
E05350		525	Purchase Plant & Equipment	(8,000)	(8,000)	(5,328)	(14,245)	(14,000)	(8,917)
Total - Law, Order & Public Safety				(8,000)	(8,000)	(5,328)	(14,245)	0	(8,917)
Transport									
E12360		525	Purchase Plant & Equipment	(119,800)	(119,800)	(59,900)	0	(119,800)	59,900
Total - Transport				(119,800)	(119,800)	(59,900)	0	(119,800)	59,900
Total - Plant & Equipment				(127,800)	(127,800)	(65,228)	(14,245)	(119,800)	50,983
Furniture & Equipment									
Governance									
E04116		523	Purchase Furniture & Equipment	(17,000)	(17,000)	(17,000)	(6,523)	(7,000)	10,477
Total - Governance				(17,000)	(17,000)	(17,000)	(6,523)	0	10,477
Other Property & Services									
E14560		523	Purchase Furniture & Equipment	(4,000)	(4,000)	(4,000)	0	(4,000)	4,000
Total - Other Property & Services				(4,000)	(4,000)	(4,000)	0	(4,000)	4,000
Total - Furniture & Equipment				(21,000)	(21,000)	(21,000)	(6,523)	(4,000)	14,477
Infrastructure - Roads									
Transport									
E12102	RRG221	541	York Williams Rd - Sealing - SLK18.43 - 19.43	0	0	0	(1,358)	0	(1,358)
E12102	RRG222	541	RRG - York Williams Rd - Gravel Resheeting - SLK 19.43 - 26.71	(152,472)	(152,472)	(121,971)	(31,601)	(152,472)	90,370
E12102	RRG223	541	RRG - Nth Bannister Wandering Rd - Culverts - SLK 7.53 - 8.2	0	0	0	(7,081)	0	(7,081)
E12102	RRG224	541	RRG - Nth Wandering Rd - Failures & Reseal - SLK 8.2 - 7.53	(136,274)	(136,274)	(109,014)	22,087	(136,274)	131,101
E12102	RRG231	541	RRG - York Williams Road - Bitumen Sealing - SLK 19.43 to 21.01	(331,578)	(331,578)	(265,254)	(257,678)	(331,578)	7,576
E12102	RRG233	541	RRG - Kubbine Road - Gravel Resheeting - SLK 0.0 - 6.16	(172,001)	(172,001)	(137,593)	(24,816)	(172,001)	112,777
E12103	R2R231	541	R2R - Ferguson Way - two coat seal 10/7mm aggregate	(144,721)	(144,721)	(115,764)	0	(144,721)	115,764
E12103	R2R232	541	R2R - Wandering Pingelly Road , Bridge 0424A over Biberkine Broc	(273,163)	(273,163)	(218,521)	(35,343)	(273,163)	183,178
E12103	R2R233	541	R2R - Bannister Road - Selection culver widening	(23,315)	(23,315)	(18,641)	0	(23,315)	18,641
E12104	BS221	541	York Williams - Carabin Rd Intersection	0	0	0	(27,136)	0	(27,136)
E12104	BS231	541	State Black Spot - Moramocking Rd - Fuller Rd Intersection	(79,500)	(79,500)	(63,590)	(37,020)	(79,500)	26,570
E12104	BS232	541	State Black Spot - Wandering Pingelly Rd SLK 9.54 - SLK 11.90 - Sta	(16,430)	(16,430)	(13,137)	0	(16,430)	13,137
E12105	WSFN231	541	North Bannister Wandering - Rd SLK 9.1 - 22.0 - project developme	(40,000)	(40,000)	(31,993)	(1,318)	(40,000)	30,675
E12105	WSFN232	541	Wandering Narrogin Rd SLK 2.35 - 6.15 - project development fun	(10,000)	(10,000)	(7,990)	0	(10,000)	7,990
E12105	WSFN233	541	Wandering Pingelly Rd SLK 3.90 - 19.10 - project development fun	(100,000)	(100,000)	(79,990)	0	(100,000)	79,990
E12209	0015FD	541	Humes Way	0	0	0	(256)	0	(256)
Total - Transport				(1,479,454)	(1,479,454)	(1,183,458)	(401,519)	(1,479,454)	781,939
Total - Infrastructure - Roads				(1,479,454)	(1,479,454)	(1,183,458)	(401,519)	(1,479,454)	781,939
Grand Total				(2,371,644)	(2,371,644)	(1,435,948)	(705,887)	(2,526,754)	730,061

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments					
			Actual	Amended Budget	Forecast Actual	Actual	Amended Budget	Forecast Actual	Actual	Amended Budget	Forecast Actual	Actual	Amended Budget	Forecast Actual			
Other Property & Services			\$	\$	\$												
Industrial Estate Development	1	0	0	200,000	200,000	0	(18,665)	(18,665)	(5,665)	0	181,335	181,335	194,335	0	(2,970)	(2,970)	(2,970)
Total		0	0	200,000	200,000	0	(18,665)	(18,665)	(5,665)	0	181,335	181,335	194,335	0	(2,970)	(2,970)	(2,970)

All debenture repayments were financed by general purpose revenue.

New borrowings 2022-23

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Interest Rate %	Amount (Used) Budget	Balance Unspent
	Actual	Budget						
Industrial Estate Development	\$ 0	\$ 200,000	WATC	Debenture	10	1.50	\$ 0	\$ 0
	0	200,000					0	0
Total	\$ 0	\$ 200,000					\$ 0	\$ 0

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Shire Of Wandering
**FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED
 30 June 2023**

	Reserve							Total Reserves
	Leave	Land & Building	Plant	Office Equipment	Fuel Facility	WSFN Funding		
Opening Balance - 01 July 2022	11,271.25	251,083.58	163,235.21	40,004.06	68,782.41	0.00		534,377
Additions To Reserves								
Reserve Interest Received Allocated to Reserves	53		764	187				2,500
Transfer to Leave Reserve - General Allocation	5,000	1,174			322			5,000
Transfer to Land & Building Reserve - General Allocation								0
Transfer to Plant Reserve - General Allocation			25,000					25,000
Transfer to Office Equipment Reserve - General Allocation								0
Transfer to Fuel Facility Reserve - General Allocation					16,000			16,000
Transfer to WSFN Facility Reserve - General Allocation						40,000		40,000
								0
								0
								0
Total Additions to Reserves	5,053	1,174	25,764	187	16,322	40,000		88,500
Reserves Utilised								
Transfers from Reserve - Plant			54,000					54,000
Transfers from Reserve - ????								0
Transfers from Reserve - ????								0
								0
Total Reserves Utilised	0	0	54,000	0	0	0		54,000
Closing Balance - 30 June 2023	16,324	252,258	134,999	40,191	85,104	40,000		568,877
Total Reserves - 30 June 2023								568,877

14 Planning and Technical Services

Nil

15. Elected Members Motions of Which Previous Notice Has Been Given

16. New Business or Urgent Business Introduced by Decision of the Meeting

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

16.1 Elected Members

16.2 Officers

17. Matters Behind Closed Doors

18. Closure of Meeting

The Presiding Member declared the meeting closed at 5.25pm.