

SHIRE OF WANDERING

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



Our Vision:

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

ORDINARY MEETING OF COUNCIL

Agenda 17 March 2022

Dear Elected Member

The next Ordinary Meeting of Council of the Shire of Wandering will be held on 17 March 2022 in the Council Chambers, 22 Watts Street, Wandering, commencing at 3:30pm.

Ian Fitzgerald

ACTING CHIEF EXECUTIVE OFFICER

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

CONTENTS

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	3
2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)	3
3. DISCLOSURE OF INTERESTS	3
3.1. <i>DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY</i>	3
3.2. <i>DISCLOSURE OF FINANCIAL/PROXIMITY INTERESTS</i>	4
4. PUBLIC QUESTION TIME	4
5. APPLICATIONS FOR LEAVE OF ABSENCE	4
6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	5
6.1. <i>ORDINARY MEETING OF COUNCIL HELD – 17 FEBRUARY 2022</i>	5
7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSIONS	5
8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	5
9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS	5
10. ACTING CHIEF EXECUTIVE OFFICER'S REPORTS	6
10.1. <i>BUDGET REVIEW – 2021-2022</i>	6
10.2. <i>OVERDRAFT FACILITY – MUNICIPAL FUND</i>	23
DELEGATION NO: 18 TEMPORARY OVERDRAFT FACILITY - MUNICIPAL FUND	25
10.3. <i>ANNUAL ELECTORS MEETING</i>	26
DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	28
RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)	28
CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	28
10.4. <i>ANNUAL MEETING OF ELECTORS HELD – 18/03/2021</i>	28
2020/21 ANNUAL REPORT	29
10.5. <i>PRESIDENT'S REPORT</i>	29
10.6. <i>CEO'S REPORT</i>	29
10.7. <i>ADOPTION OF ANNUAL REPORT & AUDITOR'S REPORT</i>	29
A/CEO PRESENTATION	29
THE A/CEO PRESENTED A SHORT SNAPSHOT OF THE YEAR – 2020/2021 WITH PRINTED COPIES PROVIDED TO ALL PRESENT.	29
PUBLIC QUESTION TIME	29
CLOSURE OF MEETING	29
10.4 <i>UPDATE BANK SIGNATORIES – WESTPAC BANK</i>	30
11. OTHER OFFICER'S REPORTS	32
11.1 <i>CCTV – CARAVAN PARK & FIRE STATION</i>	32
11.2 <i>DRAFT POLICY 81 – AGGRESSIVE CUSTOMERS</i>	37
11.3. <i>APPLICATION FOR PLANNING APPROVAL – ADDITIONAL OUTBUILDING – LOT 4 (NO. 926) MORAMOCKINING ROAD, WANDERING</i>	40
12. COUNCILLORS' REPORTS ON MEETINGS ATTENDED	44

12.1. COUNCILLORS' MEETINGS ATTENDED FOR THE PERIOD – 15/2/2022 – 10/3/2022	44
13. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	44
14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING	44
14.1. COUNCILLORS AND /OR OFFICERS	44
15. CONFIDENTIAL ITEMS	44
15.1. ITEM FOR DISCUSSION	44
16. INFORMATION ITEMS	45
16.1. ACCOUNTS PAID FOR PERIOD – 01/02/2022 – 28/02/2022	45
16.2. MONTHLY FINANCIAL REPORTS	55
17. CLOSURE OF MEETING	86

ORDINARY MEETING OF COUNCIL AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

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

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

Present:

Cr P Treasure

Deputy Shire President

Cr G Parsons

Cr S Little

Cr M Watts

Cr G Hansen

Cr G Curtis

Ian Fitzgerald

A/CEO

Barry Gibbs

EMTS

Leave of Absence:

Cr I Turton

Shire President

Apologies:

Nil

3. DISCLOSURE OF INTERESTS

3.1. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

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

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

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

3.2. DISCLOSURE OF FINANCIAL/PROXIMITY INTERESTS

4. PUBLIC QUESTION TIME

5. APPLICATIONS FOR LEAVE OF ABSENCE

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1. ORDINARY MEETING OF COUNCIL HELD – 17 FEBRUARY 2022

COUNCIL DECISION

That the Minutes of the Ordinary Meeting of Council held 17 February 2022 be confirmed as a true and correct record of proceedings without amendment.

7. ANNOUNCEMENTS BY SHIRE PRESIDENT AND/OR DEPUTY PRESIDENT WITHOUT DISCUSSION

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

9. REPORTS OF COMMITTEES AND/OR WORKING GROUPS

10. ACTING CHIEF EXECUTIVE OFFICER'S REPORTS

10.1. BUDGET REVIEW – 2021-2022

Proponent	N/A
Owner	Shire of Wandering
Location/Address	N/A
Author of Report	Ian Fitzgerald A/CEO
Date of Meeting	17 March 2022
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	N/A
Attachments	Budget Review Document

BRIEF SUMMARY

To present for discussion the 2021/2022 Budget Review.

BACKGROUND

A review of the 2021/2022 Budget has revealed that there are a few areas that require amending. At present the budget is running close to schedule, including capital works programs. The biggest areas of change are the shortfall in the budgeted carry forward amount and administration salaries due to the extended leave and subsequent resignation of the former CEO.

STATUTORY/LLEGAL IMPLICATIONS

Council adopted its Budget in July 2021, and must between 1 January and 31 March each financial year review its annual budget. The review is enclosed for Councillor's information and discussion.

33A. *Review of budget*

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
 - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government's financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

GL Account Code	Description	Council Resolution	Classification	(Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(158,357)	(158,357)	Audit adjustment to carry forward amount
E11101	Wandering Community Centre		Operating Expenses			(10,500)	(168,857)	Upgrade project costs
	Ricks Road Maintenance partly funded by FPC		Operating Expenses			(12,000)	(180,857)	
	Ricks Road Maintenance		Operating Expenses		12,000		(168,857)	
	Lot 801 Watts Road - Disposal costs	10.4.1	Capital Expenses			(6,000)	(174,857)	Increased cost of land held for re-sale
E13590	Star Track Depot		Operating Expenses			(7,500)	(182,357)	Now managed by Council
R13590	Star Track Depot	10.5.1	Operating Revenue		2,000		(180,357)	fees
E05109	Addition to BFB Building	16/09/2021	Capital Expenses			(93,500)	(273,857)	Building
R05105	Grant Funding - addition to BFB building	16/09/2021	Capital Revenue		93,500		(180,357)	Grant
R12204	MRWA Direct Grant		Operating Revenue		4,230		(176,127)	Increased grant
E14515	Consultants Expenses		Operating Expenses			(20,000)	(196,127)	Costs greater than budgetted
E14500	Admin - Salaries		Operating Expenses		10,000		(186,127)	Acting CEO costs
E04106	Members Subscriptions		Operating Expenses		5,000		(181,127)	Less expenditure than expected
E05109	BFB Water Tanks	21/10/2021	Capital Expenses			(95,805)	(276,932)	build - advised post budget adoption
R05105	Grant Funding - 8 steel tanks BFB	21/10/2021	Capital Revenue		95,805		(181,127)	Grant
R03201	FAGS - Roads		Operating Revenue			(7,999)	(189,126)	Final grant less
R03202	FAGS - General		Operating Revenue		1,726		(187,400)	Final grant more
E14690	Wages		Operating Expenses			(80,000)	(267,400)	Admin wages - CEO Termination & recruitment
E03101	Valuation Expenses		Operating Expenses		1,000		(266,400)	Expenses less than budget
R03111	Legal Fees Rate Recovery Income		Operating Revenue			(2,000)	(268,400)	Less recovery of expenses
E04101	Members Conference Expenses		Operating Expenses		1,000		(267,400)	Less expenditure than expected
E04114	Public Relation Expenses		Operating Expenses			(2,000)	(269,400)	Increased cost of contributions to groups
R04190	Members Other Income		Operating Revenue			(2,000)	(271,400)	Reduced income
R05100	LGGG Grant		Operating Revenue			(5,100)	(276,500)	Less after previous year adjustment
E07400	EHO Expense		Operating Expenses			(2,000)	(278,500)	Additional expenses
E08290	Other education		Operating Expenses			(3,000)	(281,500)	Additional expenses
E09101	Maintenance Expense - 13 Dunmall		Operating Expenses			(15,000)	(296,500)	Additional repairs
E10103	Refuse Site		Operating Expenses		4,000		(292,500)	Reduced expenses
E10190	Transfer station bin collection		Operating Expenses		5,000		(287,500)	Expenses less than budget
E10601	Town Planning Expenses		Operating Expenses			(2,000)	(289,500)	increased use of consultant
E11300	Public Parks & Gardens		Operating Expenses		4,000		(285,500)	Reduced expenses
E11301	Community Centre Oval Expenses		Operating Expenses		2,000		(283,500)	Reduced expenses
E11302	Cheetaning Street Oval Expenses		Operating Expenses		1,500		(282,000)	Reduced expenses
E12204	Footpath Maintenance		Operating Expenses		2,657		(279,343)	Reduced expenses
R12290	Flood damage reimbursement		Operating Revenue		40,000		(239,343)	Unbudgetted recoup of costs incurred
R13210	Cabin rental		Operating Revenue		21,000		(218,343)	Increased rental of cabins at caravan park
E12104	Blackspot		Capital Expenses			(3,790)	(222,133)	Extra expense
R12202	Blackspot		Capital Revenue		15,228		(206,905)	Extra income
E12360	Purchase Plant & Equipment - net adjustment		Capital Expenses		98,300		(108,605)	Reduced expenditure
R12395	Sale of Plant & Equipment - net adjustment		Capital Revenue			(31,300)	(139,905)	Less income from sale of plant
E12208	Road & Street Signs		Operating Expenses		6,500		(133,405)	Reduced expenses
E13590	StarTrack		Operating Expenses			(4,000)	(137,405)	increased cost of providing service
E13601	ULP Purchase		Operating Expenses		20,000		(117,405)	Less fuel purchaes
E13602	Diesel Purchase		Operating Expenses		40,000		(77,405)	Less fuel purchaes
R13601	ULP Sales		Operating Revenue			(20,000)	(97,405)	Less fuel sales
R13602	Diesel Sales		Operating Revenue			(40,000)	(137,405)	Less fuel sales
E13610	Fuel Facility Expenses		Operating Expenses			(5,000)	(142,405)	Increased maintenance of equipment
E14304	Plant - Parts & Repairs		Operating Expenses		7,500		(134,905)	Less expenditure than expected
E14305	Plant - Internal Repairs		Operating Expenses		7,500		(127,405)	Less expenditure than expected
E14503	Admin staff training		Operating Expenses			(2,000)	(129,405)	Increased training costs
E14515	Admin consultants		Operating Expenses			(10,000)	(139,405)	Increased use of consultants
L72400	Transfer from Leave reserve		Capital Revenue		35,000		(104,405)	Reimbursement of payment to CEO
L72200	Transfer from Building Reserve		Capital Revenue		82,770		(21,635)	Building maintenance expense cover
	Loan capital repayment		Capital Expenses		18,665		(2,970)	Loan not yet drawn
E13590	Loan interest repayment		Operating Expenses		2,970		0	Loan not yet drawn

CONSULTATION/COMMUNICATION

Council

Moore Australia

COMMENT

The proposed Budget Review was discussed with Council at the normal Planning Forum held early in March 2022.

The shortfall in the carry forward amount determined after the budget was adopted and confirmed has had a major impact on the budget and financial position of the shire. This together with the expenses associated with the departure of the CEO and engagement with an Acting CEO and other minor variations have all been addressed in the attached budget review.

The end result reflects a balanced budget.

VOTING REQUIREMENTS

Absolute Majority.

OFFICER'S RECOMMENDATION – ITEM 10.1 2020/2021 BUDGET REVIEW

That Council adopts the attached 2020/2021 Budget Review without amendment.

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, appearing to be a stylized name, possibly "J. Smith", written in a cursive script.

SHIRE OF WANDERING

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2022

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

TABLE OF CONTENTS

Statement of Budget Review by Nature or Type	2
Statement of Budget Review by Program	3
Note 1 Basis of Preparation	4
Note 2 Summary Graphs - Budget Review	5
Note 3 Net Current Funding Position	6
Note 4 Predicted Variances	8
Note 5 Budget Amendments	13

SHIRE OF WANDERING
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	173,709	15,352	(158,357)	15,352	▼
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	797,010	386,839	(7,143)	789,867	▼
Fees and charges	734,530	414,968	(37,000)	697,530	▼
Interest earnings	12,700	6,651	0	12,700	
Other revenue	35,810	70,356	36,000	71,810	▲
Profit on asset disposals	14,700	0	0	14,700	
	1,594,750	878,814	(8,143)	1,586,607	
Expenditure from operating activities					
Employee costs	(1,229,545)	(954,783)	(73,000)	(1,302,545)	▲
Materials and contracts	(975,640)	(540,182)	29,657	(945,983)	▼
Utility charges	(50,120)	(21,525)	0	(50,120)	
Depreciation on non-current assets	(1,123,080)	(622,075)	0	(1,123,080)	
Interest expenses	(2,970)	0	2,970	0	▼
Insurance expenses	(84,120)	(80,661)	0	(84,120)	
Other expenditure	(37,400)	(26,154)	(2,000)	(39,400)	▲
	(3,502,875)	(2,245,380)	(42,373)	(3,545,248)	
Non-cash amounts excluded from operating activities	1,094,380	622,075	0	1,094,380	
Amount attributable to operating activities	(640,036)	(729,139)	(208,873)	(848,909)	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	957,245	493,007	204,533	1,161,778	▲
Purchase land held for resale	(200,000)	(3,354)	(6,000)	(206,000)	▲
Purchase property, plant and equipment	(460,090)	(429,823)	(91,005)	(551,095)	▲
Purchase and construction of infrastructure	(1,044,570)	(473,862)	(3,790)	(1,048,360)	▲
Proceeds from disposal of assets	124,000	0	(31,300)	92,700	▲
	(623,415)	(414,032)	72,438	(550,977)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(623,415)	(414,032)	72,438	(550,977)	
FINANCING ACTIVITIES					
Repayment of debentures	(18,665)	0	18,665	0	▼
Proceeds from new borrowings	200,000	0	0	200,000	
Transfers to cash backed reserves (restricted assets)	(173,988)	(110)	0	(173,988)	
Transfers from cash backed reserves (restricted assets)	48,050	0	117,770	165,820	▼
Amount attributable to financing activities	55,397	(110)	136,435	191,832	
Budget deficiency before general rates	(1,208,054)	(1,143,281)	0	(1,208,054)	
Estimated amount to be raised from general rates	1,208,054	1,211,841	0	1,208,054	
Closing funding surplus(deficit)	0	68,560	0	0	

3 (c)

SHIRE OF WANDERING
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

	Budget v Actual		Predicted		Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance (c)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	173,709	15,352	(158,357)	15,352	▼
Revenue from operating activities (excluding rates)					
Governance	3,500	0	(2,000)	1,500	▼
General purpose funding	601,490	222,000	(8,273)	593,217	▼
Law, order, public safety	44,290	26,276	(5,100)	39,190	▼
Health	3,500	2,738	0	3,500	
Housing	46,800	25,204	0	46,800	
Community amenities	51,680	46,299	0	51,680	
Recreation and culture	1,820	2,141	0	1,820	
Transport	72,200	114,662	44,230	116,430	▲
Economic services	723,720	405,569	(37,000)	686,720	▼
Other property and services	45,750	33,925	0	45,750	
	1,594,750	878,814	(8,143)	1,586,607	
Expenditure from operating activities					
Governance	(192,390)	(85,390)	4,000	(188,390)	▼
General purpose funding	(86,000)	(55,563)	1,000	(85,000)	▼
Law, order, public safety	(137,340)	(82,453)	0	(137,340)	
Health	(11,030)	(4,825)	(2,000)	(13,030)	▲
Education and welfare	(1,340)	(3,950)	(3,000)	(4,340)	▲
Housing	(28,940)	(20,848)	(15,000)	(43,940)	▲
Community amenities	(226,650)	(116,713)	7,000	(219,650)	▼
Recreation and culture	(228,460)	(140,761)	(3,000)	(231,460)	▲
Transport	(1,709,930)	(1,090,827)	9,157	(1,700,773)	▼
Economic services	(835,005)	(464,951)	46,470	(788,535)	▼
Other property and services	(45,790)	(179,099)	(87,000)	(132,790)	▲
	(3,502,875)	(2,245,380)	(42,373)	(3,545,248)	
Non-cash amounts excluded from operating activities	1,094,380	622,075	0	1,094,380	
Amount attributable to operating activities	(640,036)	(729,139)	(208,873)	(848,909)	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	957,245	493,007	204,533	1,161,778	▼
Purchase land held for resale	(200,000)	(3,354)	(6,000)	(206,000)	▲
Purchase plant and equipment	(460,090)	(429,823)	(91,005)	(551,095)	▲
Purchase and construction of infrastructure - other	(1,044,570)	(473,862)	(3,790)	(1,048,360)	▲
Proceeds from disposal of assets	124,000	0	(31,300)	92,700	▲
	(623,415)	(414,032)	72,438	(550,977)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(623,415)	(414,032)	72,438	(550,977)	
FINANCING ACTIVITIES					
Repayment of borrowings	(18,665)	0	18,665	0	▼
Proceeds from new borrowings	200,000	0	0	200,000	
Transfers to cash backed reserves (restricted assets)	(173,988)	(110)	0	(173,988)	
Transfers from cash backed reserves (restricted assets)	48,050	0	117,770	165,820	▼
Amount attributable to financing activities	55,397	(110)	136,435	191,832	
Budget deficiency before general rates	(1,208,054)	(1,143,281)	0	(1,208,054)	
Estimated amount to be raised from general rates	1,208,054	1,211,841	0	1,208,054	
Closing Funding Surplus(Deficit)	3 (c) 0	68,560	0	0	

1. BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

2021-22 ACTUAL BALANCES

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

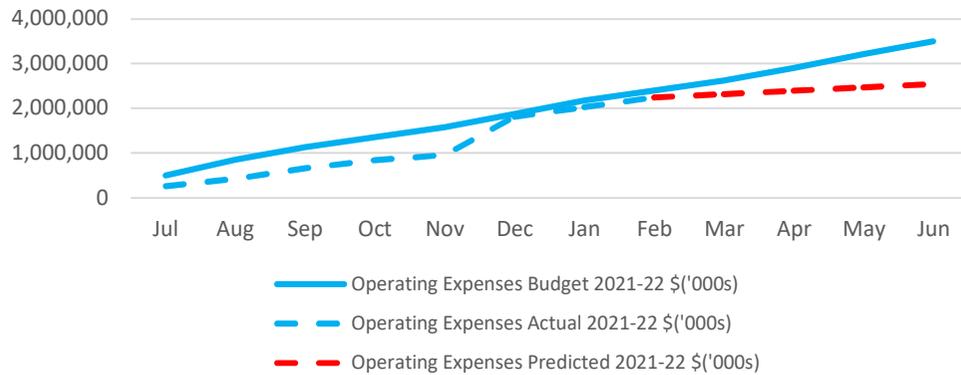
BUDGET COMPARATIVE FIGURES

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

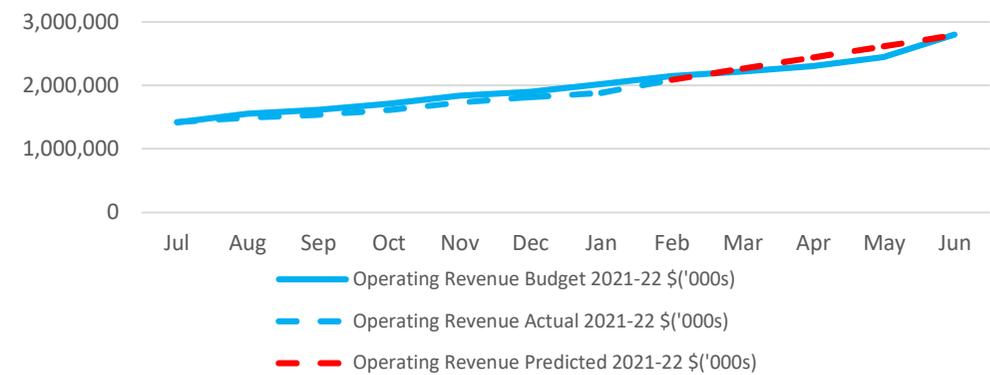
SHIRE OF WANDERING
 SUMMARY GRAPHS - BUDGET REVIEW
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

2. SUMMARY GRAPHS - BUDGET REVIEW

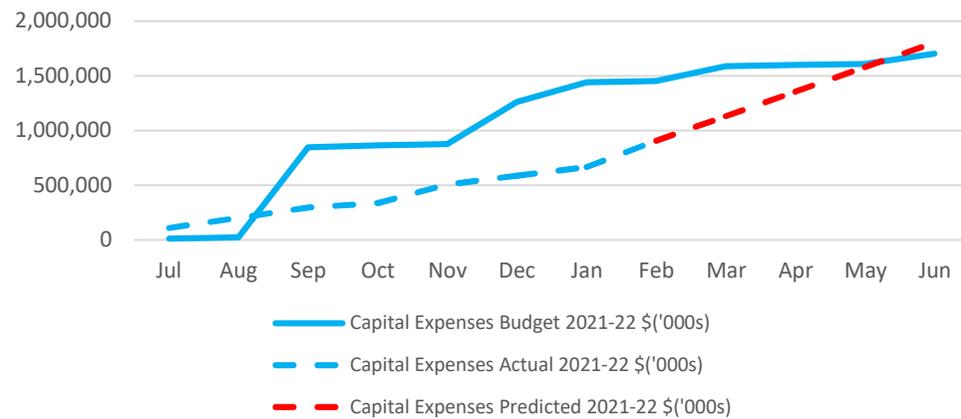
Operating Expenses



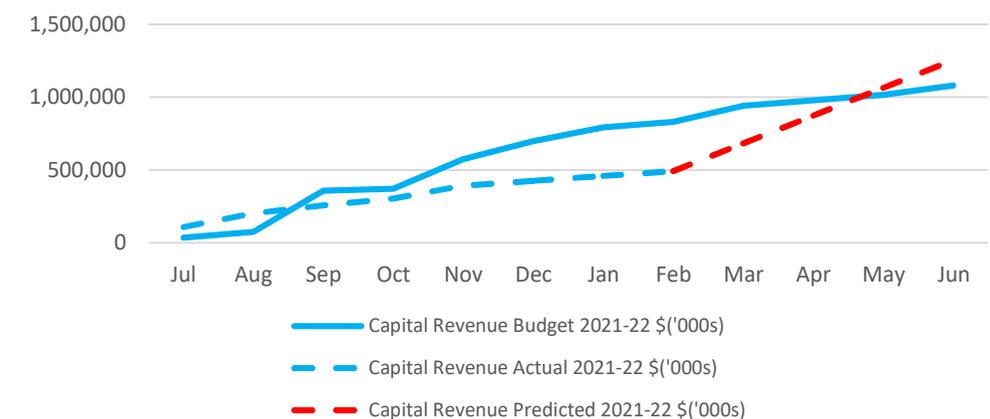
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 28 February 2022
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	0	(8,182)	(14,700)	0
Add: Movement in liabilities associated with restricted cash	20,821	20,821	(14,000)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	(935)	0	0
Less: Movement in non-current employee provisions	(35,824)	(35,824)	0	0
Add: Loss on asset disposals	84,441	92,623	0	0
Add: Depreciation on non-current assets	1,134,484	1,166,417	1,123,080	622,075
Non-cash amounts excluded from operating activities	1,203,922	1,234,920	1,094,380	622,075

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(525,967)	(525,967)	(651,905)	(526,077)
Less : Current assets not expected to be received at end of year	0	0	(200,000)	0
Add: Long term borrowings	0	0	181,335	0
Add: Provisions - employee	60,244	60,244	46,244	60,244
Total adjustments to net current assets	(465,723)	(465,723)	(624,326)	(465,833)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	129,095	97,687	386	219,491
Cash restricted	713,214	743,406	651,905	526,077
Receivables - rates and rubbish	0	39,167	0	87,951
Receivables - other	86,056	28,476	86,056	313,629
Inventories	83,617	74,270	263,617	83,495
	1,011,982	983,006	1,001,964	1,230,643

Less: current liabilities

Payables	(104,122)	(203,312)	(129,122)	(259,494)
Contract liabilities	(187,247)	(217,439)	0	(322,191)
Long term borrowings	0	0	(181,335)	0
Provisions	(81,181)	(81,180)	(67,181)	(114,565)
	(372,550)	(501,931)	(377,638)	(696,250)

Net current assets

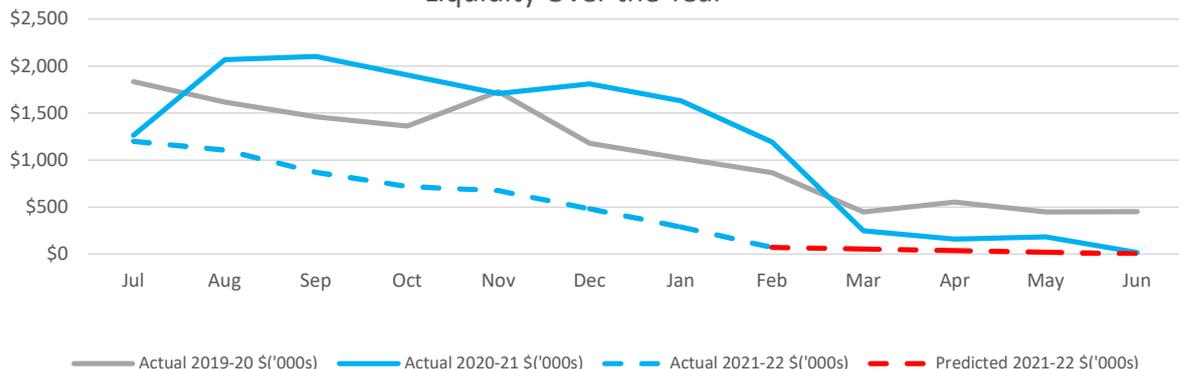
Less: Total adjustments to net current assets

	(465,723)	(465,723)	(624,326)	(465,833)
--	-----------	-----------	-----------	-----------

Closing funding surplus / (deficit)

	173,709	15,352	0	68,560
--	----------------	---------------	----------	---------------

Liquidity Over the Year



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Wandering 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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF WANDERING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$

4.1 OPERATING REVENUE (EXCLUDING RATES)

4.1.1 FEES AND CHARGES

Star Track Depot Increase in fees	2,000
Cabin rental - Increased rental of cabins	21,000
ULP Sales - less fuel sales	(20,000)
Diesel Sales - less fuel sales	(40,000)

4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

MRWA Direct Grant increased grants	4,230
FAGS - Roads final grant less than budgeted	(7,999)
FAGS - General final grant more than budgeted	1,726
LGGGS Grant - less after previous year adjustment	(5,100)

4.1.6 INTEREST EARNINGS

No amendment	0
--------------	---

4.1.7 OTHER REVENUE

Legal Fees Rate Recovery Income	(2,000)
Members Other Income	(2,000)
Flood damage reimbursement	40,000

4.1.8 PROFIT ON ASSET DISPOSAL

No amendment	0
--------------	---

Predicted Variances Carried Forward **(8,143)**

SHIRE OF WANDERING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	<u>Variance \$</u>
Predicted Variances Brought Forward	(8,143)
4.2 OPERATING EXPENSES	
4.2.1 EMPLOYEE COSTS	
Admin - Salaries - Acting CEO costs	10,000
Wages - CEO termination and recruitment costs	(80,000)
Other education - additional expenses	(3,000)
4.2.2 MATERIAL AND CONTRACTS	
Wandering Community Centre -	(10,500)
Star Track Depot	(7,500)
Consultants Expenses	(20,000)
Members Subscriptions	5,000
Valuation Expenses	1,000
Members Conference Expenses	1,000
EHO Expense	(2,000)
Maintenance Expense - 13 Dunmall	(15,000)
Refuse Site	4,000
Transfer station bin collection	5,000
Town Planning Expenses	(2,000)
Public Parks & Gardens	4,000
Community Centre Oval Expenses	2,000
Cheetaning Street Oval Expenses	1,500
Footpath Maintenance	2,657
Road & Street Signs	6,500
Startrack	(4,000)
ULP Purchase	20,000
Diesel Purchase	40,000
Fuel Facility Expenses	(5,000)
Plant - Parts & Repairs	7,500
Plant - Internal Repairs	7,500
Admin staff training	(2,000)
Admin consultants	(10,000)
4.2.3 UTILITY CHARGES	
No amendment	0
4.2.4 DEPRECIATION (NON CURRENT ASSETS)	
No amendment	0
4.2.5 INTEREST EXPENSES	
Loan interest repayment - loan not yet drawn	2,970
4.2.6 INSURANCE EXPENSES	
No amendment	0
4.2.7 OTHER EXPENDITURE	
Public Relation Expenses - increased costs of contributions to groups	(2,000)
4.2.8 LOSS ON ASSET DISPOSAL	
No amendment	0
Predicted Variances Carried Forward	(50,516)

SHIRE OF WANDERING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>Variance \$</u>
Predicted Variances Brought Forward	(50,516)
4.3 CAPITAL REVENUE	
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Grant funding for addition to BFB building, 8 x steel tanks for BFB and Blackspot	204,533
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	
Less income from sale of plant	(31,300)
4.3.3 PROCEEDS FROM NEW DEBENTURES	
No amendment	0
Predicted Variances Carried Forward	122,717

SHIRE OF WANDERING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	<u>Variance \$</u>
Predicted Variances Brought Forward	122,717
4.4 CAPITAL EXPENSES	
4.4.1 LAND HELD FOR RESALE	(6,000)
Lot 801 Watts Road - Disposal costs	
4.4.2 PROPERTY PLANT AND EQUIPMENT	(91,005)
BFB Building, BFB water tanks	
4.4.3 INFRASTRUCTURE ASSETS - OTHER	(3,790)
Blackspot	
4.4.4 PURCHASES OF INVESTMENT	0
No amendment	
4.4.5 REPAYMENT OF DEBENTURES	18,665
Loan not yet drawn	
4.4.6 ADVANCES TO COMMUNITY GROUPS	0
No amendment	
Predicted Variances Carried Forward	40,587

SHIRE OF WANDERING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	<u>Variance \$</u>
Predicted Variances Brought Forward	40,587
4.5 OTHER ITEMS	
4.6.7 TRANSFER TO RESERVES (RESTRICTED ASSETS) No amendment	0
4.6.8 TRANSFER FROM RESERVES (RESTRICTED ASSETS) Transfer from Leave reserve and Building reserve	117,770
4.5.1 RATE REVENUE No amendment	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT) Audit adjustment to carry forward amount	(158,357)
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS) No amendment	0
Total Predicted Variances as per Annual Budget Review	<u>0</u>

SHIRE OF WANDERING
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2022

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)	0	(158,357)	(158,357)	Audit adjustment to carry forward amount
E11101	Wandering Community Centre		Operating Expenses	0	(10,500)	(168,857)	Upgrade project costs
	Lot 801 Watts Road - Disposal costs	10.4.1	Capital Expenses	0	(6,000)	(174,857)	Increased cost of land held for re-sale
E13590	Star Track Depot		Operating Expenses	0	(7,500)	(182,357)	Now managed by Council
R13590	Star Track Depot	10.5.1	Operating Revenue	2,000	0	(180,357)	Fees
E05109	Addition to BFB Building	16/09/2021	Capital Expenses	0	(93,500)	(273,857)	Building
R05105	Grant Funding - addition to BFB building	16/09/2021	Capital Revenue	93,500	0	(180,357)	Grant
R12204	MRWA Direct Grant		Operating Revenue	4,230	0	(176,127)	Increased grant
E14515	Consultants Expenses		Operating Expenses	0	(20,000)	(196,127)	Costs greater than budgetted
E14500	Admin - Salaries		Operating Expenses	10,000	0	(186,127)	Acting CEO costs
E04106	Members Subscriptions		Operating Expenses	5,000	0	(181,127)	Less expenditure than expected
E05109	BFB Water Tanks	21/10/2021	Capital Expenses	0	(95,805)	(276,932)	Build - advised post budget adoption
R05105	Grant Funding - 8 steel tanks BFB	21/10/2021	Capital Revenue	95,805	0	(181,127)	Grant
R03201	FAGS - Roads		Operating Revenue	0	(7,999)	(189,126)	Final grant less
R03202	FAGS - General		Operating Revenue	1,726	0	(187,400)	Final grant more
E14690	Wages		Operating Expenses	0	(80,000)	(267,400)	Admin wages - CEO Termination & recruitment
E03101	Valuation Expenses		Operating Expenses	1,000	0	(266,400)	Expenses less than budget
R03111	Legal Fees Rate Recovery Income		Operating Revenue	0	(2,000)	(268,400)	Less recovery of expenses
E04101	Members Conference Expenses		Operating Expenses	1,000	0	(267,400)	Less expenditure than expected
E04114	Public Relation Expenses		Operating Expenses	0	(2,000)	(269,400)	Increased cost of contributions to groups
R04190	Members Other Income		Operating Revenue	0	(2,000)	(271,400)	Reduced income
R05100	LGGS Grant		Operating Revenue	0	(5,100)	(276,500)	Less after previous year adjustment
E07400	EHO Expense		Operating Expenses	0	(2,000)	(278,500)	Additional expenses
E08290	Other education		Operating Expenses	0	(3,000)	(281,500)	Additional expenses
E09101	Maintenance Expense - 13 Dunmall		Operating Expenses	0	(15,000)	(296,500)	Additional repairs
E10103	Refuse Site		Operating Expenses	4,000	0	(292,500)	Reduced expenses
E10190	Transfer station bin collection		Operating Expenses	5,000	0	(287,500)	Expenses less than budget
E10601	Town Planning Expenses		Operating Expenses	0	(2,000)	(289,500)	increased use of consultant
E11300	Public Parks & Gardens		Operating Expenses	4,000	0	(285,500)	Reduced expenses
E11301	Community Centre Oval Expenses		Operating Expenses	2,000	0	(283,500)	Reduced expenses
E11302	Cheetaning Street Oval Expenses		Operating Expenses	1,500	0	(282,000)	Reduced expenses
E12204	Footpath Maintenance		Operating Expenses	2,657	0	(279,343)	Reduced expenses
R12290	Flood damage reimbursement		Operating Revenue	40,000	0	(239,343)	Unbudgetted recoup of costs incurred
R13210	Cabin rental		Operating Revenue	21,000	0	(218,343)	Increased rental of cabins at caravan park
E12104	Blackspot		Capital Expenses	0	(3,790)	(222,133)	Extra expense
R12202	Blackspot		Capital Revenue	15,228	0	(206,905)	Extra income
E12360	Purchase Plant & Equipment - net adjustment		Capital Expenses	98,300	0	(108,605)	Reduced expenditure
R12395	Sale of Plant & Equipment - net adjustment		Capital Revenue	0	(31,300)	(139,905)	Less income from sale of plant
E12208	Road & Street Signs		Operating Expenses	6,500	0	(133,405)	Reduced expenses
E13590	Startrack		Operating Expenses	0	(4,000)	(137,405)	increased cost of providing service
E13601	ULP Purchase		Operating Expenses	20,000	0	(117,405)	Less fuel purchaes
E13602	Diesel Purchase		Operating Expenses	40,000	0	(77,405)	Less fuel purchaes
R13601	ULP Sales		Operating Revenue	0	(20,000)	(97,405)	Less fuel sales

SHIRE OF WANDERING
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	
R13602	Diesel Sales		Operating Revenue	0	(40,000)	(137,405)	Less fuel sales
E13610	Fuel Facility Expenses		Operating Expenses	0	(5,000)	(142,405)	Increased maintenance of equipment
E14304	Plant - Parts & Repairs		Operating Expenses	7,500	0	(134,905)	Less expenditure than expected
E14305	Plant - Internal Repairs		Operating Expenses	7,500	0	(127,405)	Less expenditure than expected
E14503	Admin staff training		Operating Expenses	0	(2,000)	(129,405)	Increased training costs
E14515	Admin consultants		Operating Expenses	0	(10,000)	(139,405)	Increased use of consultants
L72400	Transfer from Leave reserve		Capital Revenue	35,000	0	(104,405)	Reimbursement of payment to CEO
L72200	Transfer from Building Reserve		Capital Revenue	82,770	0	(21,635)	Building maintenance expense cover
	Loan capital repayment		Capital Expenses	18,665	0	(2,970)	Loan not yet drawn
E13590	Loan interest repayment		Operating Expenses	2,970	0	0	Loan not yet drawn
Amended Budget Cash Position as per Council Resolution				640,851	(640,851)	0	

10.2. OVERDRAFT FACILITY – MUNICIPAL FUND

Proponent	Acting Chief Executive Officer
Owner	Shire of Wandering
Location/Address	Shire of Wandering
Author of Report	Ian Fitzgerald A/CEO
Date of Meeting	17 March 2022
Previous Reports	N/A
Disclosure of any Interest	Nil
File Reference	14.145.14513
Attachments	Draft Delegation No.18

BRIEF SUMMARY

The Shire of Wandering currently does not have a bank overdraft facility in place and relies on cashflows from grants and rates to fund operations.

This procedure puts pressure on the adoption of a budget early in the financial year to allow rate notices to be raised and income to begin to flow in. As was seen in the current year with the budget adopted early July and then invoices from the prior year received which reduced the balance brought forward or starting point for setting the budget.

It is proposed that an overdraft facility be established to provide a source of funding, should it be needed, early in the financial year until rate income is received.

BACKGROUND

There is currently no overdraft facility in place but records indicate the former CEO did make enquiries with Bankwest about setting up an overdraft facility.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995,

Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There are costs associated with establishing an overdraft facility and then ongoing costs to retain the facility plus interest expense on any money drawn from the overdraft.

STRATEGIC IMPLICATIONS

Provide Strong Leadership

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

Improve our Financial Position

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

CONSULTATION/COMMUNICATION

Council

COMMENT

The Shire of Wandering operates a very tight budget with minimal scope for variation without impact on the cashflows and financial position of the shire.

The current practice of getting the budget adopted in mid-July puts pressure on the administration and the contractors to prepare the statutory budget document. To meet this timeline the previous financial year is basically closed off in the first week of July and invoices received post this date can cause issues if not accounted for as was the situation in the current financial year.

At present the federal government has a practice of releasing a portion of the coming financial year's general purpose and road grants in late June. This obviously helps with cashflows but this practice is not set in legislation it could change at anytime meaning the first grant payment would not be received until mid-August.

To alleviate both the pressure and potential financial impact of adopting a budget early and then having to adjust the opening balance if unaccounted invoices are received it is recommended Council look to put in place an overdraft facility.

In discussions with Bankwest there are 2 options available to Council in relation to having an overdraft facility.

The first option is to have in place a permanent overdraft facility at an agreed and approved limit. There is an application fee associated with setting this up, approximately \$1,000, and then on-going fees of .3% of the overdraft limit, again around the \$1,000 amount. Interest would then be charged on any funds drawn from the facility with that interest rate at around 5% currently.

The second option is to allow for a temporary overdraft facility to be established as and if needed. For example, a temporary facility could be put in place in July – August whilst waiting on grant and rate income to be received – should the need be identified. In discussions with our Bankwest Relationship Manager in Narrogin all that is required would be for the CEO to contact the bank and request a temporary overdraft of an amount needed to fund normal operations (and with limit pre-approved by Council) for a designated period and outline how the facility would be paid back e.g. receipt of a grant or rate income. This arrangement would incur less ongoing costs to Council.

If the second option is agreed by Council it is proposed a delegated authority from Council to the CEO be put in place to allow this to happen as required and in a timely manner.

VOTING REQUIREMENTS

Absolute Majority.

OFFICER'S RECOMMENDATION – ITEM 10.2 - OVERDRAFT FACILITY – MUNICIPAL FUND

That Council:

Authorises the use of a temporary overdraft facility as required to fund necessary day to day operational expenses

Adopts Delegation No.18 – Temporary Overdraft Facility – Municipal Fund

AUTHOR'S SIGNATURE:



Delegation No: 18 Temporary Overdraft Facility - Municipal Fund

DATE ADOPTED:	17/03/2022	DELEGATE:	CEO
DATE LAST REVIEWED:		SUB-DELEGATED:	No
POLICY REFERENCE:		SUB-DELEGATED TO:	N/A
LEGAL (PARENT): POWER TO DELEGATE <i>Local Government Act 1995 s5.42</i>		LEGAL (SUBSIDIARY): POWER OR DUTY DELEGATED <i>Local Government Act 1995 s6.5; s6.7; s6.9 Local Government (Financial Management) Regulations 1996</i>	
Conditions	<p><i>Must comply with relevant policies</i></p> <p><i>Subject to the requirements of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.</i></p> <p><i>Maximum overdraft facility limit, without explicit prior approval of Council, to be \$300,000.</i></p> <p><i>To allow for payments from the Municipal Fund of normal day to day operational expenses only and to be authorised and signed in accordance with the Council's policies and the Shire's approved work procedures. Authority to the Chief Executive Officer is unlimited subject to annual budget limitations.</i></p> <p><i>Payment authorisation via internet banking or cheque payment requires a combination of two signatories one of which must include the CEO, or Executive Manager Technical Services or CRC Coordinator.</i></p> <p><i>Each occasion the temporary overdraft facility is used the CEO is to inform Council including the overdraft limit established and the manner in which such facility is to be repaid such as through receipt of a grant or rate income.</i></p>		

POWER OR DUTY DELEGATED

The Chief Executive Officer is delegated authority to put in place a temporary overdraft facility for the municipal fund and to establish systems and procedures which give effect to internal controls and risk mitigation for:

- Collection of money owed to the Shire;
- Safe custody and security of money collected or held by the Shire;
- Maintenance and security of all financial records, including payroll, stock control and costing records;
- Proper accounting of the Municipal Fund, including revenue and expenses;
- Proper authorisation of employees for incurring liabilities, including authority for initiating Requisition Orders, Purchase Orders and use of Credit and Transaction Cards;

REVIEW REQUIREMENTS

At least once every financial year.

AUTHORITY

_____ **Date: 17/03/2022**

Cr

Shire President

10.3. ANNUAL ELECTORS MEETING

Proponent	N/A
Owner	Shire of Wandering
Location/Address	Shire of Wandering
Author of Report	Ian Fitzgerald – A/CEO
Date of Meeting	17 March 2022
Previous Reports	N/A
Disclosure of any Interest	Nil
File Reference	
Attachments	Minutes - Annual Electors Meeting 9/3/2022

BRIEF SUMMARY

The Annual Electors Meeting was held on Wednesday 9th March 2022 following the adoption of the annual report by council and the required statutory advertising. The minutes of the meeting are presented to council for their information.

BACKGROUND

A review of the 2021/2022 Budget has revealed that there are a few areas that require amending. At present the budget is running close to schedule, including capital works programs. The biggest areas of change are the shortfall in the budgeted carry forward amount and administration salaries due to the extended leave and subsequent resignation of the former CEO.

STATUTORY/LEGAL IMPLICATIONS

In accordance with Section 5.27 of the *Local Government Act 1995*, an Annual General Meeting of Electors is to be held once every financial year. The Act and associated legislation prescribe the matters that are to be discussed.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

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 Develop and maintain our Strategic Plans Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships

CONSULTATION/COMMUNICATION

Council

Community

COMMENT

As required by legislation council is to hold an Electors Meeting at least once each financial year.

The meeting to adopt the 2020/21 Annual Report was held on 9 March 2022. The minutes are presented to Council for their information.

There were no matters raised that require action/attention of Council.

VOTING REQUIREMENTS

Simple Majority.

OFFICER'S RECOMMENDATION – ITEM 10.3 ANNUAL ELECTORS MEETING MINUTES

That Council receives the minutes of the Annual Electors meeting held on 9 March 2022.

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, appearing to be a stylized name, possibly "J. Smith".

SHIRE OF WANDERING

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



ANNUAL MEETING OF ELECTORS Minutes 9th March 2022

DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Meeting declared open at 7:06pm by Shire President, Cr Turton

RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr I Turton	Shire President	Cr M Watts	
Cr P Treasure	Deputy Shire President		
Cr S Little		Ian Fitzgerald	A/CEO
Cr G Curtis		Barry Gibbs	EMTS

Community:

Mr B Whitely	Mr B Dowsett	Mr B Little	Mr S Bullock
Ms J Cornish	Ms S Cornish	Mr T Martin	

Apologies:

Mr K Price, Mr B Cornish, Ms M Treasure, Ms V Watts, Ms E Turton
Cr G Hansen, Cr G Parsons, Mr R Treasure

CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

10.4.ANNUAL MEETING OF ELECTORS HELD – 18/03/2021

DECISION

Moved Ms S Cornish

Seconded Mr B Whitely

That the Minutes of the General Meeting of Electors held 18/03/2021, be confirmed as a true and accurate record of the meeting.

CARRIED

2020/21 ANNUAL REPORT

10.5.PRESIDENT'S REPORT

The Shire President read his report as printed in the 2020/21 Annual Report adding comments to include the latest developments on some matters listed in the written report.

10.6.CEO'S REPORT

The A/CEO presented the CEO report as outlined in the Annual Report provided to those in attendance.

10.7.ADOPTION OF ANNUAL REPORT & AUDITOR'S REPORT

ADOPTION OF 2020/2021 ANNUAL REPORT

Moved Cr M Watts

Seconded Mr B Little

That the Annual Report for the financial year ended 30/06/2021, including Auditor's Report, be adopted.

CARRIED

A/CEO PRESENTATION

The A/CEO presented a short snapshot of the year – 2020/2021 with printed copies provided to all present.

PUBLIC QUESTION TIME

The Shire President gave a brief overview of the financial status of a number of smaller rural local governments and the ratio of rate income to overall shire income noting that the Shire of Wandering was at the lower end of the scale in comparison to other shires reviewed.

CLOSURE OF MEETING

There being no further questions, the Shire President thanked everyone for coming, and closed the meeting at 7.38pm.

10.4 UPDATE BANK SIGNATORIES – WESTPAC BANK

Proponent	Westpac Bank
Owner	Shire of Wandering
Location/Address	N/A
Author of Report	Ian Fitzgerald – Acting Chief Executive Officer
Date of Meeting	17/3/2022
Previous Reports	17/2/2022
Disclosure of any Interest	Nil
File Reference	
Attachments	Nil

BRIEF SUMMARY

Council is requested to authorise the final removal of signatories and on-line banking approvals for a person omitted from the report presented to the February Council meeting.

BACKGROUND

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

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Local Government Financial Management Regulations 1996

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

CONSULTATION/COMMUNICATION

Westpac Bank

COMMENT

As a part of updating our records and authorities with Westpac Bank as presented to Council at the February 2022 meeting I missed adding one name to those being removed from our account. This is for both account signatories and on-line banking access.

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

VOTING REQUIREMENTS

Absolute majority

OFFICER'S RECOMMENDATION – ITEM 10.4 UPDATE BANK SIGNATORIES – WESTPAC BANK

THAT COUNCIL:

1. Authorise the removal of the following Westpac Bank account signatory – Monica Treasure
2. Determine that all Westpac accounts are be operated on the basis of the need for 2 people to sign
3. this approval to apply to Westpac Shire of Wandering Municipal Account – BSB 036-170 Account 000 091

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, appearing to be a stylized name, located below the 'AUTHOR'S SIGNATURE:' label.

11. OTHER OFFICER'S REPORTS

11.1 CCTV – CARAVAN PARK & FIRE STATION

Proponent	Redfish Technologies
Owner	Shire of Wandering
Location/Address	Wandering Caravan Park & Fire Station
Author of Report	Barry Gibbs, EMTS
Date of Meeting	17/3/2022
Previous Reports	18/11/2021
Disclosure of any Interest	Nil
File Reference	13.132.13200:QU152
Attachments	Diagram of area to be covered by CCTV.

BRIEF SUMMARY

Updated information for consideration for the installation of a CCTV system at the Wandering Caravan Park & Fire Station.

BACKGROUND

22/10/2021 – Redfish Technologies were requested to provide a quote to install CCTV at the Wandering Caravan Park & Fire Station.

Council requested that a second quotation be obtained for consideration of other options that may better suit the location as the area is not linked directly to the Shire office and the option for a microwave link increased the cost considerably.

Scope of Works:

Redfish Microwave Link Option - Fire Station CCTV

Provide a CCTV systems capable of supporting up to eight cameras.

The system will be installed in the existing Fire Station.

Two Dark fighter Mini 25x Zoom PTZ cameras will be located on the two NE and SE corners of the building, with these cameras focused at the kitchen camp and cabins, but with the ability to rotate and view in and around the building and surrounding area.

The main systems NVR will be located in the rack with screen located underneath, and connected to a PtP Ubiquity antenna for connection back to main admin building. The main admin building will have the RX unit and connect into the systems using iVMS on the corporate network for access of the fire station system.

To supply

- 1 x Suitable NVR
- 2 x 2DE4425I 4MP 25x PTZ mini dark fighter cameras with brackets
- 1 x Network cabinet and screen with mount
- 2 x Ubiquity Antenna PtP (pair) with 3meter poles
- 2 x Ubiquity Switch
- 1 x UPS

Prerequisites

Shire to provide all power requirements through local electrical contractor, estimated to be in the order of \$600

Quote: \$10,421.00 +GST

Surveillance Systems Australia Microwave Link Option 1 - Fire Station CCTV

This is a comparable system to the proposal presented by your existing security provider. Proposed equipment would include ...

1 x Uniview NVR302-4 Network Video Recording server, 4 camera capacity, 2 terra byte HDD recording storage, simultaneous HDMI and VGA outputs, USB connectivity, TCP/IP connectivity, all required Client View Client software.

1 x 22" LCD High Definition viewing monitor.

2 x Uniview IPC6252-DV 5MP Network IP high definition security cameras, 33X Pan Tilt Zoom, Starlight Night Vision, H.265+ compression codec, PoE/12VDC, WDR – wide dynamic range functionality, IP66 weatherproof ... mounting bracket hardware, etc.

1 x Uniview Enterprise Class Gigabit Ethernet switch.

2 x Ubiquiti Nano Beam Microwave high speed wireless point to point data links, AC 5GHz outdoor Airmax 16-24dBi CPE, NSM5 ... 1 x being a Station, 1 x being an Access Point ... with mounting bracket hardware etc.

2 x 24VDC Power over Ethernet injector power supplies.

1 x UPS backup power supply unit.

2 x 3 metre rooftop antenna poles, with mounting bracket stay hardware etc.

1 x heavy duty electrical cabinet enclosure – house Ethernet equipment at Fire Station etc.

Misc. CAT6 Network cabling, misc. cabling etc ... as required.

Misc. fittings ... inclusive of IP rated weatherproof housings, electrical fittings and junction housings, conduiting, RJ45 network fittings and terminations, fixings and hardware etc ... as required.

Prerequisites

Shire to provide power requirements.

Supply, install, commission, setup Windows desktop software, training of users ...

Quote \$ 7,287.00 + GST

Surveillance Systems Australia Standalone Options - Fire Station CCTV

STANDALONE SYSTEM OPTION 1

An option worth considering is using a standalone system – negating the need for a fixed microwave wireless link back to the shire offices. As well as being more cost effective, this will lessen the risk of any future network/LAN problems that may compromise the system and its connectivity. We also discussed the fact that you may not require the functionality (and incur the expense) of having PTZ – pan tilt zoom – cameras. Current high definition fixed focal lens cameras will provide a very good definition of both live and recorded footage at this distance.

Proposed equipment would include ...

2 x Uniview IPC network IP high definition 8.0 Megapixel security cameras, day night vision, H.265 compression codec, 4mm fixed focal megapixel lens assembly, dual power input PoE/12VDC, WDR – wide dynamic range functionality, IP66 weatherproof ... mounting bracket hardware, etc...

1 x Uniview enterprise class gigabit PoE ethernet switch, with power supply.

1 x GSM sim card internet modem router, with Telstra data sim card.

1 x heavy duty electrical cabinet enclosure – wall mounted – to house camera power and control equipment.

Misc. Cabling and fittings ... inclusive of IP rated weatherproof housings, electrical fittings and junction housings, fixings and hardware etc ... as required.

Prerequisites

Shire to provide power requirements.

Supply, install, commission, setup windows desktop software, training of users ...

Quote \$ 3,625.00 + GST

*an ongoing Telstra network access and data usage fee would be required with this option. We can provide this at a cost of \$30.00 +GST per calendar month – or you are welcome to use your own provider.

STANDALONE SYSTEM OPTION 2

PTZ – pan tilt zoom – cameras can be still used in place of fixed focals in a standalone option if you would prefer. Proposed equipment would include ...

2 x Uniview IPC6252-DV 5mp network IP high definition security cameras, 33x pan tilt zoom, starlight night vision, H.265+ compression codec,

PoE/12VDC, WDR – wide dynamic range functionality, IP66 weatherproof ... mounting bracket hardware, etc.

1 x Uniview enterprise class gigabit PoE ethernet switch, with power supply.

1 x gsm sim card internet modem router, with Telstra data sim card.

1 x heavy duty electrical cabinet enclosure – wall mounted – to house camera power and control equipment.

Misc. Cabling and fittings ... inclusive of IP rated weatherproof housings, electrical fittings and junction housings, fixings and hardware etc ... as required.

Prerequisites

Shire to provide power requirements.

Supply, install, commission, setup windows desktop software, training of users ...

Quote \$ 4 972.00+ GST

*an ongoing Telstra network access and data usage fee would be required with this option. We can provide this at a cost of \$30.00 +GST per calendar month – or you are welcome to use your own provider.

FURTHER

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

POLICY IMPLICATIONS

No policy applies.

FINANCIAL IMPLICATIONS

The cost of this project could be funded from the Building Reserve or remaining grant funds from LRCI Program .

STRATEGIC IMPLICATIONS

RETAIN AND GROW OUR POPULATION

Our Goals	Our Strategies
People feel safe, connected and actively involved in the community	Facilitate and support activities that optimise use of our facilities Facilitate and support Emergency Services Planning

CONSULTATION/COMMUNICATION

Nil

COMMENT

The benefits of the CCTV at the office have resulted in one arrest, and one on-going investigation relating to two break ins in my time as CEO. The new cabins at the Caravan Park are fully exposed and with no live-in Caretaker they are vulnerable to break ins. The CCTV will not prevent any break ins but will assist in (a) keeping costs of insurance lower, and (b) aid Police with any investigation.

I believe the best option is to keep the existing CCTV linked to existing microwave system then having two different systems for staff to monitor and understand when staff leave and are replaced. By using the one system for all our CCTV needs would outweigh the cheaper cost having a standalone installed plus the ongoing Telstra network access and data usage fee. In addition, if at a later date CCTV is installed in the Fire Station the cost to add a few extra cameras would be very easily budgeted.

VOTING REQUIREMENTS

Absolute Majority (not budgeted)

OFFICER'S RECOMMENDATION – ITEM 1 - CCTV – CARAVAN PARK & FIRE STATION

That Council:

Authorise the installation of CCTV at the Wandering Caravan Park & Fire Station at an estimated cost of \$7,287.00 ex-GST, including the supply and installation of the CCTV, excluding any additional electrical work required; and

Approves the funds required for the project to be allocated from account E123260 – Purchase Land & Building.

ABSOLUTE MAJORITY

AUTHOR'S SIGNATURE:





Google

Imagery ©2021 CNES / Airbus, Maxar Technologies

11.2 DRAFT POLICY 81 – AGGRESSIVE CUSTOMERS

Proponent	Shire of Wandering
Location/Address	22 Watts Street, Wandering.WA.6308
Author of Report	Barry Gibbs CEO & Lisa Boddy, CSC
Date of Meeting	17/03/2022
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	04.041.04111
Attachments	Draft Policy 81

BRIEF SUMMARY

To consider a policy to assist Shire staff in dealing with anti-social or aggressive customers.

BACKGROUND

Councils current Policy 78 - Customer Service doesn't include a protocol to assist staff in dealing with a customer/s that are anti-social or aggressive. This is a risk to the Shire as an organization needs to address for our staff and the wider community that we service.

The attached Draft Policy has been provided by our LGISWA Officer – Mark Southgate and have been reviewed by Front Counter Office Staff, and updated by the Customer Service Coordinator.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995 s2.7(2)(b)

POLICY IMPLICATIONS

As attached

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.

CONSULTATION/COMMUNICATION

Via staff

COMMENT

Nothing further.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 11.2 DRAFT POLICY 78 – CUSTOMER SERVICE CHARTER

That Council adopts Draft Policy 81 as attached.

AUTHOR'S SIGNATURE:



POLICY TYPE:	CUSTOMER SERVICE
DATE ADOPTED:	

POLICY NO:	81
DATE LAST REVIEWED:	28/02/2022

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

LEGAL (SUBSIDIARY):	
----------------------------	--

DELEGATION OF AUTHORITY APPLICABLE:	
--	--

DELEGATION No.	
-----------------------	--

ADOPTED POLICY	
-----------------------	--

TITLE:	Aggressive Customers Procedure
---------------	--------------------------------

OBJECTIVE:	To assist in the process of dealing with aggressive customers
-------------------	---

POLICY STATEMENT

At times, Shire staff may encounter aggressive customers either in person or via phone communications.

If such a situation should occur, it is vital that the situation should be promptly de-escalated. The following provides suggestions that may assist in this process.

This policy is applicable to all Shire of Wandering workplaces.

How to de-escalate

DO	DON'T
<ul style="list-style-type: none"> • Speak slowly, clearly, short, simple and to the point • Allow the person to explain their issue without interruption • Listen and don't be judgemental or critical • Acknowledge their issue and show empathy • Be patient and repeat information where necessary • Offer assistance, or if you are unable to do so, refer to someone that can • Avoid behaviour that could trigger violent action 	<ul style="list-style-type: none"> • Raise your voice • Use defensive, abusive or insulting language • Threaten, confront or provoke • Argue or debate • Use Council jargon or confusing language • Grab or attempt to handle or touch the person • Put hands behind your back, in pockets or fold your arms

Process

Phone Call	Face to Face
<ul style="list-style-type: none"> • Use de-escalation strategies • Make notes 	<ul style="list-style-type: none"> • Use de-escalation strategies • Maintain a safe distance from the person by giving as much personal space as possible
<ul style="list-style-type: none"> • Record the persons details (name/ number), politely ask for these if you don't have • If the number displays, record it 	<ul style="list-style-type: none"> • Move gradually to a position where there is a barrier between you and the person (eg: counter, desk, car, machinery) while maintaining an escape route
<ul style="list-style-type: none"> • Give warning – "I find your language insulting / offensive / abusive / threatening. If you continue I will end the call" • End the call if they continue 	<ul style="list-style-type: none"> • Ask the person to stop the aggressive behaviour • Give warning – "I feel uncomfortable with your language / actions. I will have to leave / seek assistance from others if you continue" • Leave the situation and seek assistance if they continue
<ul style="list-style-type: none"> • Inform your manager of the occurrence and discuss if Police should be involved 	<ul style="list-style-type: none"> • Inform your manager of the occurrence and discuss if Police should be involved
<ul style="list-style-type: none"> • Complete an incident report form • Submit completed incident report 	<ul style="list-style-type: none"> • Complete an incident report form • Submit completed incident report

Key Points to Remember
<ul style="list-style-type: none"> • Maintain situational awareness and remain alert to warning signs. • If a weapon is produced or used, other workers should not become involved in the incident. Immediately leave the situation, retreat to safety and call Police. • Give at least one chance to respond to your request before you take action (e.g. hang up phone or calling Police) • By law, you are allowed to use reasonable force to defend yourself from an unjustified attack. This must be regarded as an absolute last resort, always attempt to leave the situation and retreat to safety in the first instance. • At no time should workers attempt to disarm or detain an aggressive customer. • The Shire has an Employee Assistance Program available to assist workers who may have been exposed to aggressive customers.

**11.3. APPLICATION FOR PLANNING APPROVAL – ADDITIONAL OUTBUILDING – LOT 4 (NO. 926)
MORAMOCKINING ROAD, WANDERING**

PROPERTY DETAILS			
Assessment No:	A163	Owner:	Wesley David Radomiljac
Corresp. No:	PA267	Date Received:	7 February 2022
Lot/Location No:	Lot 4 on Plan 23179		
Street Name:	Moramocking Road	Suburb:	Wandering

PURPOSE:	
Description of Proposed Use:	Outbuilding (Shed)
Nature of any existing buildings and or/use:	Outbuilding
Zoning:	Rural Residential
Zoning Use Code:	N/A
Heritage Listed:	N
Setback variation required:	N
Policy Applicable:	Y – Local Planning Policy No. 1 – Sheds and Outbuildings
Author of Report:	Ben Laycock – Senior Town Planner, Altus Planning
Date of Meeting:	17/03/2022

BACKGROUND:

The Shire has received an application for planning approval to construct an additional outbuilding (shed) at Lot 4 (No. 926) Moramocking Road, Wandering. The application states that the outbuilding is for vehicular parking and a small workshop.

The subject site is located directly west of the Blackboy Gully Road and Moramocking Road intersection and measures 7.3437ha. Immediately to the north and south of the site exist similarly sized rural-residential properties, whilst to the west exists a larger rural property of some 274ha. The subject site currently exists with two (2) dams; a smaller dam at the eastern end of the site and a larger dam at the rear, separated by a tree plantation area of approximately 3.2ha and which contains approximately 900 olive trees. A 9m x 9m (81m²) outbuilding also exists towards the southern end of the site which the Applicant advises is used for lockable storage of tools and equipment. Refer to Figure 1 below.



Figure 1: Aerial imagery with cadastral overlay of subject site and surrounds (Source: Landgate 2022)

The specifics of the proposed outbuilding are as follows:

- The outbuilding will have a total floor area of 110m² (9.2m x 11.9m);
- The outbuilding will have a wall height of 2.4m;
- The outbuilding will have a ridge height of 3.0m;
- The outbuilding will be setback approximately 400m from the front (eastern) boundary, 22m to the rear (western) boundary, 57m to the northern boundary and 75m to the southern boundary; and
- The outbuilding will be clad in Zincalume Corrugated Iron.

COMMENT:

Town Planning Scheme No. 3

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

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

Clause 8.2(b)(iii) of TPS3 states as follows:

For the purpose of the Scheme, the following development does not require the planning approval of the local government:

- (b) the erection on a lot of a single house including any extension, ancillary outbuildings and swimming pools, except where the proposal:-*
 - (iii) is for land in a Rural Residential Zone under the Scheme;*

The site requirements at clause 5.16.1 of the Scheme provide the following minimum building setbacks for development in the Rural Residential zone:

Front : 30.0m

Rear : 10.0m

Side : 10.0m

The proposal complies with the aforementioned setback requirements.

Local Planning Policy No. 1 – Sheds and Outbuildings

Clause 1(d) of the Shire's Local Planning Policy No. 1 – Sheds and Outbuildings ('LPP1') states that outbuildings in the 'Rural Residential' zone do not require planning approval provided that:

- *a dwelling already exists on the lot subject to the application;*
- *The aggregate of all outbuildings does not exceed 120m², or 10 per cent in aggregate of the site area, whichever is the lesser;*
- *The outbuilding does not exceed 4.2m in wall height;*
- *The outbuilding does not exceed 5.4m in ridge height;*

- *The outbuildings shall only be used for purposes incidental to the residential or rural use of the property; and*
- *The use of non-reflective natural colours which blend with the natural landscape to the satisfaction of the local government being used on all external surfaces of the outbuilding noting that unpainted zincalume cladding does not apply.*

Planning approval is required as no dwelling currently exists on the lot subject to the application, the aggregate of all outbuildings will exceed 120m², and unpainted zincalume cladding is proposed. The proposal is otherwise compliant with the maximum wall and ridge heights specified.

Clause 2 of LPP1 states that:

Council in considering all applications for outbuildings will have specific regard to the proposed use and location of the outbuilding and how this might impact on the surrounding properties.

The Applicant has advised via email correspondence that the first 6m x 11.9m of the proposed outbuilding will be utilised for vehicle parking and the remaining 3m x 11.9m will be used as a storage and general maintenance area for the equipment used on site (e.g. chainsaws for pruning, spray units for spraying weeds and fire breaks, an olive press for pressing olive oil, etc.). As such, the use of the proposed outbuilding is considered incidental to the existing rural use and therefore consistent with the last dot point under clause 2 of LPP1.

In relation to the proposed unpainted zincalume cladding, LPP1 provides that outbuildings clad in unpainted zincalume are not exempt from requiring planning approval; it does not expressly state that unpainted zincalume cladding is prohibited. Having regard to the proposal's substantial setback to Moramocking Road and its siting behind the olive tree plantation area, the considerable side and rear setbacks, and the separation to development on neighbouring properties, the proposed finish is not considered to result in any adverse impacts on the surrounding properties.

Accordingly, it is considered that the proposed development warrants approval subject to relevant conditions.

POLICY:

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

OFFICER'S RECOMMENDATION – APPLICATION FOR PLANNING APPROVAL – ADDITIONAL OUTBUILDING – LOT 4 (NO. 926) MORAMOCKINING ROAD, WANDERING

That Council approves the application for planning approval, submitted by Wesley David Radomiljac, to construct an outbuilding at Lot 4 (No. 926) Moramocking Road, Wandering, subject to the following conditions:

Conditions

1. The development hereby approved shall occur generally in accordance with the plans and specifications submitted with the application and these shall not be altered or modified without the prior written approval of the Council.
2. The shed/garage is not to be used for industrial or commercial purposes and is not to be used for human habitation.
3. All stormwater generated by the proposed development shall be managed and disposed of to the specifications and satisfaction of the Shire of Wandering.
4. Satisfactory buildings plans being approved by the Shire.

VOTING REQUIREMENTS:

Simple Majority.

AUTHORS SIGNATURE

A handwritten signature in black ink, appearing to be 'Wesley David Radomiljac', written in a cursive style.

12. COUNCILLORS' REPORTS ON MEETINGS ATTENDED

12.1. COUNCILLORS' MEETINGS ATTENDED FOR THE PERIOD – 15/2/2022 – 10/3/2022

Nil.

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

Nil.

14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

14.1. COUNCILLORS AND /OR OFFICERS

15. CONFIDENTIAL ITEMS

15.1. ITEM FOR DISCUSSION

Nil

16. INFORMATION ITEMS

16.1.ACCOUNTS PAID FOR PERIOD – 01/02/2022 – 28/02/2022

Proponent	Internal Report
Location/Address	
Author of Report	Sophie Marinoni, Finance Officer
Date of Meeting	17/03/2022
Disclosure of any Interest	Nil
File Reference	10.1.6
Attachments	List of Accounts Paid for Month

BRIEF SUMMARY

To ratify payments made during the month of February 2022.

BACKGROUND

The listing of payments for the month of February 2022 through the Municipal and Trust accounts are attached.

STATUTORY/LEGAL IMPLICATIONS

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

POLICY IMPLICATIONS

Policy 12 – Purchasing and Tenders

Policy 40 – Payment for Goods and Services

FINANCIAL IMPLICATIONS

Shire of Wandering

CERTIFICATE OF EXPENDITURE
February 2022



This Schedule of Accounts to be passed for payment, covering

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT7163 - EFT7241	\$176,601.57
Direct Debits	DD3863.1 – DD3863.10	\$27,702.75
	TOTAL	\$204,304.32

to the Municipal and Trust Accounts, totalling \$204,702.75 which were submitted to each member of the Council on 17th March 2022, have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Ian Fitzgerald
A/CHIEF EXECUTIVE OFFICER

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7163	08/02/2022	AFGRI Equipment Australia			-\$ 275.00
	08/12/2021		Parts - WD.229 <i>Steering tilt ram</i>	\$ 275.00	
EFT7164	08/02/2022	Advanced Traffic Management			-\$ 6,889.30
	08/12/2021		Traffic controllers - North Bannister Rd <i>07/12/2021</i>	\$ 2,532.20	
	09/12/2021		Traffic controllers - North Bannister Rd <i>08/12/2021</i>	\$ 2,222.00	
	13/12/2021		Traffic controllers - North Bannister Rd <i>10/12/2021</i>	\$ 2,135.10	
EFT7165	08/02/2022	Air Response			-\$ 673.52
	20/01/2022		Air conditioner service - Community Centre <i>Labour, Parts</i>	\$ 339.12	
	20/01/2022		Air conditioner service - 5 Dunmall Dr <i>Labour, Parts</i>	\$ 334.40	
EFT7166	08/02/2022	Altus Planning			-\$ 717.75
	01/02/2022		Town Planning Consultant Jan 2022	\$ 717.75	
EFT7167	08/02/2022	Ben Pike Carpentry			-\$ 198.00
	02/02/2022		Seal gaps in eaves - 5 Dunmall Dr <i>Labour</i>	\$ 198.00	
EFT7168	08/02/2022	Best Office Systems			-\$ 250.49
	27/01/2022		Copier contract <i>Shire, CRC, Echo</i>	\$ 250.49	
EFT7169	08/02/2022	Boddington IGA			-\$ 80.57
	04/01/2022		Supplies - CRC Café <i>Bread, Reusable bag, Margarine, Milk, Dishwashing liquid, Lunch bags, Cheese, Ham, Cool drink</i>	\$ 80.57	
EFT7170	08/02/2022	Boddington News			-\$ 9.00
	28/01/2022		Boddington News <i>Edition 680</i>	\$ 9.00	
EFT7171	08/02/2022	Bunnings Trade			-\$ 1,055.46
	08/12/2021		Materials - Depot <i>Temp fence panel, Temp fence clamps, Temp fence base, Temp fence hinge, Temp fence jockey wheel</i>	\$ 426.66	
	21/01/2022		CRC Program - Community garden project <i>Pine poles</i>	\$ 628.80	
EFT7172	08/02/2022	Champion Music			-\$ 2,178.00
	21/01/2022		Australia Day - Live music <i>Arthur King</i>	\$ 2,178.00	
EFT7173	08/02/2022	Child Support Agency			-\$ 129.44
	02/02/2022		Payroll deductions	\$ 129.44	
EFT7174	08/02/2022	Cutting Edges Equipment			-\$ 2,690.16
	13/01/2022		Parts - WD.300 <i>Grader blades</i>	\$ 2,690.16	
EFT7175	08/02/2022	G Carstairs & Co			-\$ 385.00
	02/01/2022		CRC Program - Community garden <i>Concrete</i>	\$ 385.00	
EFT7176	08/02/2022	Iris Consulting Group			-\$ 40.00
	19/01/2022		Training - Records Disposal <i>Lisa Boddy</i>	\$ 490.00	
	01/11/2021		Cancelled training - Records Disposal <i>Lisa Boddy</i>	-\$ 450.00	
EFT7177	08/02/2022	Jozef Majko			-\$ 600.00

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	02/02/2022		Rent	\$ 600.00	
EFT7178	08/02/2022	Maxwell John Ernest Watts			-\$ 2,301.50
	31/12/2021		Councillor allowances <i>Meeting allowance, IT allowance</i>	\$ 2,301.50	
EFT7179	08/02/2022	Moore Australia			-\$ 2,310.00
	31/01/2022		Monthly Financial Preparation & Review <i>Dec 2021</i>	\$ 2,310.00	
EFT7180	08/02/2022	Narrogin Auto Centre			-\$ 789.49
	27/01/2022		Plant service - WD.001 <i>Labour, Parts</i>	\$ 789.49	
EFT7181	08/02/2022	Perfect Computer Solutions			-\$ 425.00
	27/01/2022		Monthly IT maintenance <i>Admin office, Monthly fee, CRC</i>	\$ 425.00	
EFT7182	08/02/2022	Pingelly Quality Meat			-\$ 630.00
	25/01/2022		CRC Program - Australia Day <i>Bacon, Sausages</i>	\$ 630.00	
EFT7183	08/02/2022	Payroll deductions			-\$ 590.00
	02/02/2022		Payroll deductions	\$ 590.00	
EFT7184	08/02/2022	Payroll deductions			-\$ 75.00
	02/02/2022		Payroll deductions	\$ 75.00	
EFT7185	08/02/2022	Volt Air			-\$ 280.00
	23/01/2022		Repair standpipe <i>Labour</i>	\$ 280.00	
EFT7186	08/02/2022	WA Contract Ranger Services			-\$ 495.00
	31/01/2022		Contract Ranger Service <i>Labour & travel</i>	\$ 495.00	
EFT7187	08/02/2022	WD Auto Repairs			-\$ 2,191.01
	18/11/2021		Tyres - WD.6 <i>Tyres, Tyre disposal</i>	\$ 1,395.55	
	16/12/2021		Tyres - WD.011 <i>Tyres & fitting</i>	\$ 652.46	
	19/01/2022		Tyres - Bobcat <i>Tyres & fitting</i>	\$ 143.00	
EFT7188	08/02/2022	Wandering Smash Repairs			-\$ 726.00
	02/11/2021		Replace windscreen - WD.6 <i>Labour & parts</i>	\$ 726.00	
EFT7189	08/02/2022	Waroona Septics			-\$ 566.50
	28/01/2022		CRC Program - Australia Day <i>Pump out accessible toilet</i>	\$ 566.50	
EFT7190	14/02/2022	Air & Power			-\$ 473.55
	13/12/2021		Service air compressor - Depot <i>Labour & travel, Parts, Consumables, Inspection report, Site service</i>	\$ 473.55	
EFT7191	14/02/2022	Amy Wild Adventures			-\$ 537.70
	28/12/2021		CRC Program - Australia Day <i>Face painting & balloon twisting, Travel</i>	\$ 537.70	
EFT7192	14/02/2022	Avon Waste			-\$ 4,510.49
	31/12/2021		General waste services <i>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, Recycle processing fee credit</i>	\$ 4,510.49	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7193	14/02/2022	BOC			-\$ 82.60
	29/01/2022		Container Service <i>Oxygen, Acetylene, Argoshield, Medical Oxygen</i>	\$ 82.60	
EFT7194	14/02/2022	Fluxation Customs			-\$ 500.00
	04/02/2022		CRC Program - Australia Day <i>Photography</i>	\$ 500.00	
EFT7195	14/02/2022	IT Vision			-\$ 2,329.25
	17/01/2022		Rates Service 2021-2022 <i>Jan 2022</i>	\$ 2,329.25	
EFT7196	14/02/2022	Liberty Rural			-\$43,073.62
	21/01/2022		Fuels - Fuel facility <i>Diesel, ULP</i>	\$43,073.62	
EFT7197	14/02/2022	Megacino's			-\$ 576.50
	27/01/2022		CRC Program - Australia Day <i>Coffee van</i>	\$ 524.00	
	27/01/2022		CRC Program - Australia Day <i>Temporary food permit reimbursement</i>	\$ 52.50	
EFT7198	14/02/2022	Narrogin Valley Stockfeed			-\$ 670.00
	04/02/2022		CRC Program - Community Garden <i>Soil, Delivery</i>	\$ 670.00	
EFT7199	14/02/2022	Narrogin Whitford Fertilisers			-\$ 436.70
	03/02/2022		Materials - Oval <i>Fertiliser, Fill fee</i>	\$ 436.70	
EFT7200	14/02/2022	Pingelly IGA			-\$ 694.66
	25/01/2022		CRC Program - Australia Day <i>Orange juice, Bread, Jam, Vegemite, Spaghetti, Margarine, Sauce, Eggs</i>	\$ 323.66	
	02/02/2022		Purchase of The West Australian & Pingelly Times <i>Apr 2021, May 2021, Jun 2021, Jul 2021, Aug 2021, Sep 2021, Oct 2021, Nov 2021, Dec 2021, Jan 2022</i>	\$ 371.00	
EFT7201	14/02/2022	Resonline			-\$ 220.00
	31/01/2022		Online booking system fee - Caravan Park <i>Jan 2022</i>	\$ 220.00	
EFT7202	14/02/2022	State Library of Western Australia			-\$ 163.72
	09/12/2021		Freight recoup <i>Mid year 2021</i>	\$ 163.72	
EFT7203	14/02/2022	Steer Fabrication			-\$ 418.00
	27/01/2022		Fabricating repairs <i>Fabricate bar - WD.422, Re-weld - Fuel trailer</i>	\$ 418.00	
EFT7204	14/02/2022	Volt Air			-\$ 750.00
	10/02/2022		Replace damaged dome box - CRC <i>Labour & parts</i>	\$ 750.00	
EFT7205	14/02/2022	Wandering Tavern			-\$ 170.50
	09/02/2022		Supplies <i>Gas bottles, Ice</i>	\$ 115.50	
	09/02/2022		Catering - CEO Interviews <i>Sandwich platter</i>	\$ 55.00	
EFT7206	18/02/2022	Allwest Plant Hire			-\$ 957.00
	28/01/2022		CRC Program - Australia Day <i>Accessible toilet hire, Mobilisation, Demobilisation</i>	\$ 957.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7207	18/02/2022	Avon Waste			-\$ 3,186.44
	31/10/2021		General waste services <i>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, Recycle processing fee credit</i>	\$ 3,186.44	
EFT7208	18/02/2022	Boddington News			-\$ 9.00
	11/02/2022		Boddington News <i>Edition 681</i>	\$ 9.00	
EFT7209	18/02/2022	Brookton Plumbing			-\$ 1,040.00
	29/10/2021		Pump out public toilets <i>Watts St public toilets</i>	\$ 1,040.00	
EFT7210	18/02/2022	Child Support Agency			-\$ 129.44
	16/02/2022		Payroll deductions	\$ 129.44	
EFT7211	18/02/2022	Jozef Majko			-\$ 600.00
	16/02/2022		Rent	\$ 600.00	
EFT7212	18/02/2022	LO-GO Appointments			-\$ 606.57
	14/02/2022		CEO Recruitment <i>Site visit, Interviews, Advertising</i>	\$ 606.57	
EFT7213	18/02/2022	Metal Artwork Creations			-\$ 457.60
	08/02/2022		Office materials <i>Desk name plates, Name badges, Freight</i>	\$ 457.60	
EFT7214	18/02/2022	Officeworks			-\$ 1,619.50
	14/01/2022		CRC Program - Australia Day <i>Printed tablecloths</i>	\$ 1,194.00	
	29/01/2022		Office supplies <i>Battery, Packaging tape, Bin bags, Sugar, Dishwashing liquid, Hand towel, Delivery fee</i>	\$ 425.50	
EFT7215	18/02/2022	Perfect Computer Solutions			-\$ 935.00
	10/02/2022		Monthly IT maintenance <i>Admin office, CRC</i>	\$ 935.00	
EFT7216	18/02/2022	Price's Fabrication & Steel			-\$15,998.04
	09/02/2022		Water tanks - Fire fighting <i>50% deposit</i>	\$15,998.04	
EFT7217	18/02/2022	Quest Payment Systems			-\$ 418.00
	31/01/2022		Monthly maintenance fee <i>Jan 2022</i>	\$ 418.00	
EFT7218	18/02/2022	Rhonie's Wandering Mop & Bucket			-\$ 2,736.80
	08/02/2022		Cleaning contract <i>Public conveniences - Watts St, Caravan Park, Administration Office, CRC, Depot, Public conveniences - Codjatonine, Public conveniences - Pumphreys Bridge, Community Centre, Travel</i>	\$ 2,736.80	
EFT7219	18/02/2022	Scavenger Fire Safety			-\$ 1,274.35
	08/02/2022		Safety equipment testing <i>Admin office, Depot, Eye wash & shower, Mobile plant, Community Centre, Caravan Park, Caravan Park, Cabins, Cabin fire blanket & sign, Fire shed, Fuel Facility, Fuel Facility hose reel, Fuel Facility AFFF extinguisher, CRC</i>	\$ 1,274.35	
EFT7220	18/02/2022	Payroll deductions			-\$ 550.00
	16/02/2022		Payroll deductions	\$ 550.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7221	18/02/2022	Payroll deductions			-\$ 70.00
	16/02/2022		Payroll deductions	\$ 70.00	
EFT7222	18/02/2022	Wandering Tavern			-\$ 540.00
	09/02/2022		Supplies - Christmas party <i>Refreshments, Ice, Salads</i>	\$ 540.00	
EFT7223	28/02/2022	Australian Taxation Office			-\$33,783.00
	31/01/2022		BAS - Jan 2022 <i>GST on Sales, Group Tax Clearing, GST on Purchases, Fuel Credits, Rounding, Tax Withheld</i>	\$33,783.00	
EFT7224	28/02/2022	Avon Waste			-\$ 4,385.85
	31/01/2022		General waste services <i>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, Recycle processing fee credit, Recycle processing fee credit, Building waste bin hire, Service hook bin, Tipping fees</i>	\$ 4,385.85	
EFT7225	28/02/2022	Ben Pike Carpentry			-\$ 234.30
	21/02/2022		Repair door - CRC <i>Labour, Materials</i>	\$ 234.30	
EFT7226	28/02/2022	Boddington Hardware & Newsagency			-\$ 324.58
	14/01/2022		Various materials <i>Bolts & screws, Sack trolley, Concrete</i>	\$ 324.58	
EFT7227	28/02/2022	CJD Equipment			-\$ 3,964.64
	01/02/2022		Repair aircon - WD.141 <i>Labour, parts & travel</i>	\$ 3,964.64	
EFT7228	28/02/2022	Ecowater Services			-\$ 785.80
	01/02/2022		Aquarius Quarterly Service - 19 Humes Wy <i>Labour, Chlorine</i>	\$ 200.40	
	01/02/2022		Aquarius Quarterly Service - 5 Dunmall Dr <i>Labour, Chlorine</i>	\$ 200.40	
	01/02/2022		Aquarius Quarterly Service - Admin Building <i>Labour</i>	\$ 385.00	
EFT7229	28/02/2022	G Carstairs & Co			-\$ 9,100.30
	13/02/2022		Concrete works <i>Install concrete parking & path - Caravan park cabins, Install concrete footing - Sikh heritage signage</i>	\$ 9,100.30	
EFT7230	28/02/2022	Great Southern Fuel Supplies			-\$ 1,296.64
	31/12/2021		Fuel card purchases <i>0.WD, WD.001, ACEO Hire car</i>	\$ 487.20	
	31/01/2022		Fuel card purchases <i>0.WD, WD.001, ACEO Hire car</i>	\$ 809.44	
EFT7231	28/02/2022	IT Vision			-\$ 3,170.75
	30/07/2021		Rates Service 2021-2022 <i>Jul 2021</i>	\$ 2,329.25	
	30/11/2021		Training - Excel Integration <i>Adrienne Yzerman, Maureen Mertyn</i>	\$ 841.50	
EFT7232	28/02/2022	Officeworks			-\$ 5.95
	28/12/2021		CRC Program - Australia Day <i>Delivery Fee</i>	\$ 5.95	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
EFT7233	28/02/2022	Orix Australia Corporation			-\$ 1,430.00
	31/12/2021		Vehicle hire - ACEO 16/11/2021 - 16/12/2021	\$ 1,430.00	
EFT7234	28/02/2022	Shire of Narrogin			-\$ 59.40
	01/02/2022		Senior Health Officer Jan 2022	\$ 59.40	
EFT7235	28/02/2022	The Rural Building Company			-\$ 1,000.00
	18/02/2022		Bond refund - A541 Infrastructure bond	\$ 1,000.00	
EFT7236	28/02/2022	The Workwear Group			-\$ 622.20
	11/01/2022		Uniforms Staff & Councillors	\$ 420.00	
	12/01/2022		Uniforms Depot staff	\$ 202.20	
EFT7237	28/02/2022	Time Critical CPR & First Aid			-\$ 1,000.00
	15/02/2022		Training - First Aid Jenni Curtis, Barry Gibbs, Annette Hardie, Jordan Annesley, Charlie Black, Barry Blair, Keith Bowen, Brett Hayman, Tom Martin, Brad Hunt	\$ 1,000.00	
EFT7238	28/02/2022	Traffic Force			-\$ 307.45
	30/01/2022		2022 Generic TMP Preperation of TMP	\$ 307.45	
EFT7239	28/02/2022	Volt Air			-\$ 379.45
	24/02/2022		Repair electrical issues - 14 Down St Labour, Parts	\$ 379.45	
EFT7240	28/02/2022	WD Auto Repairs			-\$ 165.04
	09/02/2022		Parts - WD.920 Inner air filters, Freight	\$ 165.04	
EFT7241	28/02/2022	Wandering Smash Repairs			-\$ 300.00
	15/02/2022		Replace windscreen - WD.001 Insurance claim MO0053340	\$ 300.00	
DD3863.1	05/02/2022	Synergy			-\$ 382.10
	17/01/2022		31 Dunmall Dr Usage	\$ 382.10	
DD3863.2	06/02/2022	Synergy			-\$ 758.80
	17/01/2022		Caravan Park, Fire Station Usage	\$ 758.80	
DD3863.3	07/02/2022	Synergy			-\$ 640.79
	17/01/2022		Community Centre Usage	\$ 640.79	
DD3863.4	08/02/2022	Synergy			-\$ 301.39
	17/01/2022		CRC, Public conveniences Usage	\$ 301.39	
DD3863.5	01/02/2022	Telstra			-\$ 990.00
	18/01/2022		Phone charges Admin office, Harvest ban, Admin office, Fuel facility, CRC, Admin office, Admin office, CRC, CRC, Admin office, Consulting room, Admin iPad, Caravan Park, Supervisor, Remote Internet, Fuel Facility, Fuel Facility, Fuel Facility, CRC Internet Connection, Office Internet Connection, Phone plan, Rounding	\$ 990.00	
DD3863.6	05/02/2022	Pivotel			-\$ 60.00
	15/01/2022		Satellite Sleeves Bushfire radios	\$ 60.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
DD3863.7	01/02/2022	Synergy			-\$ 605.75
	17/01/2022		Depot Usage	\$ 605.75	
DD3863.8	02/02/2022	Synergy			-\$ 580.04
	17/01/2022		Administration Office Usage	\$ 580.04	
DD3863.9	03/02/2022	Synergy			-\$ 261.37
	17/01/2022		Fuel facility Usage	\$ 261.37	
DD3866.1	21/02/2022	Water Corporation			-\$ 430.27
	24/01/2022		Standpipe Water use	\$ 430.27	
DD3869.1	02/02/2022	Aware Super			-\$ 6,158.29
	02/02/2022		Payroll deductions	\$ 4,775.65	
	02/02/2022		Payroll deductions	\$ 1,382.64	
DD3869.2	02/02/2022	ANZ OnePath Masterfund			-\$ 337.60
	02/02/2022		Payroll deductions	\$ 84.40	
	02/02/2022		Payroll deductions	\$ 253.20	
DD3869.3	02/02/2022	HostPlus Super Fund			-\$ 732.64
	02/02/2022		Payroll deductions	\$ 183.16	
	02/02/2022		Payroll deductions	\$ 549.48	
DD3869.4	02/02/2022	Australian Super			-\$ 578.08
	02/02/2022		Payroll deductions	\$ 144.52	
	02/02/2022		Payroll deductions	\$ 433.56	
DD3869.5	02/02/2022	MobiSuper			-\$ 369.99
	02/02/2022		Payroll deductions	\$ 92.50	
	02/02/2022		Payroll deductions	\$ 277.49	
DD3869.6	02/02/2022	SuperWrap Personal Super Plan			-\$ 103.89
	02/02/2022		Payroll deductions	\$ 103.89	
DD3869.7	02/02/2022	Prime Super			-\$ 186.50
	02/02/2022		Payroll deductions	\$ 186.50	
DD3872.1	22/02/2022	Synergy			-\$ 768.42
	01/02/2022		Street lighting Usage	\$ 768.42	
DD3886.1	16/02/2022	Aware Super			-\$10,214.79
	16/02/2022		Payroll deductions	\$ 7,868.76	
	16/02/2022		Payroll deductions	\$ 2,346.03	
DD3886.2	16/02/2022	ANZ OnePath Masterfund			-\$ 282.37
	16/02/2022		Payroll deductions	\$ 70.59	
	16/02/2022		Payroll deductions	\$ 211.78	
DD3886.3	16/02/2022	HostPlus Super Fund			-\$ 711.84
	16/02/2022		Payroll deductions	\$ 177.96	
	16/02/2022		Payroll deductions	\$ 533.88	
DD3886.4	16/02/2022	Australian Super			-\$ 578.08
	16/02/2022		Payroll deductions	\$ 144.52	
	16/02/2022		Payroll deductions	\$ 433.56	
DD3886.5	16/02/2022	MobiSuper			-\$ 293.00
	16/02/2022		Payroll deductions	\$ 73.25	
	16/02/2022		Payroll deductions	\$ 219.75	
DD3886.6	16/02/2022	SuperWrap Personal Super Plan			-\$ 97.14
	16/02/2022		Payroll deductions	\$ 97.14	
DD3886.7	16/02/2022	CBUS			-\$ 382.27
	16/02/2022		Payroll deductions	\$ 382.27	
DD3886.8	16/02/2022	Prime Super			-\$ 277.93
	16/02/2022		Payroll deductions	\$ 277.93	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
DD3887.1	18/02/2022	ClickSuper			-\$ 20.79
	31/01/2022		Transaction fee <i>Jan 2022</i>	\$ 20.79	
DD3887.2	01/02/2022	HICAPS			-\$ 25.00
	31/01/2022		Terminal rental fee - Consulting Room <i>Jan 2022</i>	\$ 25.00	
DD3863.10	04/02/2022	Synergy			-\$ 573.62
	17/01/2022		19 Humes Wy <i>Usage</i>	\$ 573.62	
				Total	-\$204,304.32

STRATEGIC IMPLICATIONS

IMPROVE OUR FINANCIAL POSITION

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

OFFICER'S RECOMMENDATION – ITEM 16.1 – SCHEDULE OF ACCOUNTS FOR 1 FEBRUARY TO 28 FEBRUARY 2022.

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

16.2.MONTHLY FINANCIAL REPORTS

Proponent	Internal Report
Author of Report	Ian Fitzgerald, A/CEO
Date of Meeting	17/03/2022
Disclosure of any Interest	Nil
File Reference	14.145.14512
Attachments	Monthly Financial Reports

BRIEF SUMMARY

Consideration of the Monthly Financial Reports for the period ending 28 February 2022.

BACKGROUND

The following financial reports to 28 February 2022 are included for your information:

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

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Section 6.4 Financial report

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

Local Government (Financial Management) Regulations 1996

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

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

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

POLICY IMPLICATIONS

As contained in the attached Monthly Financial Reports

FINANCIAL IMPLICATIONS

As contained in the attached Monthly Financial Reports

STRATEGIC IMPLICATIONS

Provide Strong Leadership

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

CONSULTATION/COMMUNICATION

Nil

COMMENT

Moore Australia have compiled the accompanying Local Government special purpose financial statements for the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 28 February 2022. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated Regulations.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION – ITEM 16.2 - MONTHLY FINANCIAL REPORTS

That Council in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996 receives the Statements of Financial activity for the period ended 28 February 2022.

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, appearing to be a stylized name, located below the 'AUTHOR'S SIGNATURE:' label.

10 March 2022

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

Dear Ian,

ACCOUNTING SERVICE INFORMATION REPORT FOR THE PERIOD ENDED 28 FEBRUARY 2022

We advise that we have completed the compilation of your Statutory Monthly Statement of Financial Activity (by Statutory Reporting Program) for the month ended 28 February 2022 and enclose our Compilation Report and Statements.

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

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

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

MATTERS FOR MANAGEMENT ATTENTION:

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

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

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

Yours sincerely



Russell Barnes
Director

Moore Australia (WA) Pty Ltd

Shire of Wandering Management Information Report

Period Ending
28 February 2022

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

Approval:  Russell Barnes, Director

10 March 2022

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

Dear Ian,

COMPILATION REPORT TO THE SHIRE OF WANDERING

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Wandering, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 28 February 2022. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

THE RESPONSIBILITY OF THE SHIRE OF WANDERING

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

OUR RESPONSIBILITY

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

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

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



Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF WANDERING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 28 February 2022

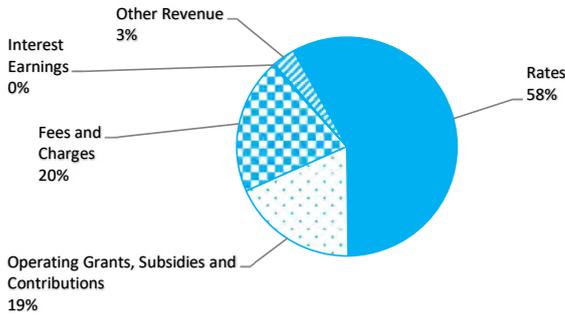
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

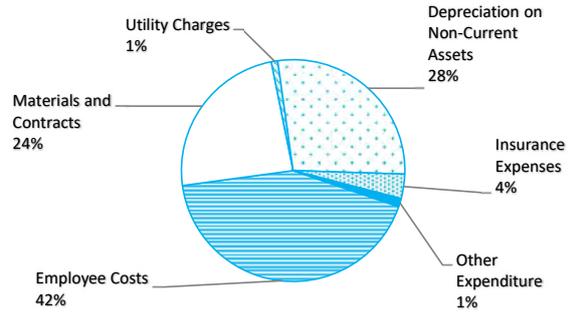
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rate Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Borrowings	18
Note 10 Cash Reserves	19
Note 11 Other Current Liabilities	20
Note 12 Operating grants and contributions	21
Note 13 Non operating grants and contributions	22
Note 14 Budget Amendments	23
Note 15 Explanation of Material Variances	24

OPERATING ACTIVITIES

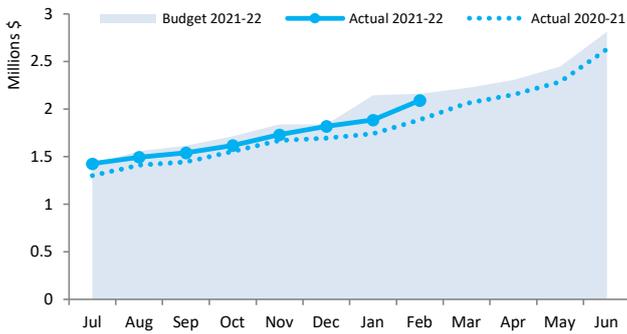
OPERATING REVENUE



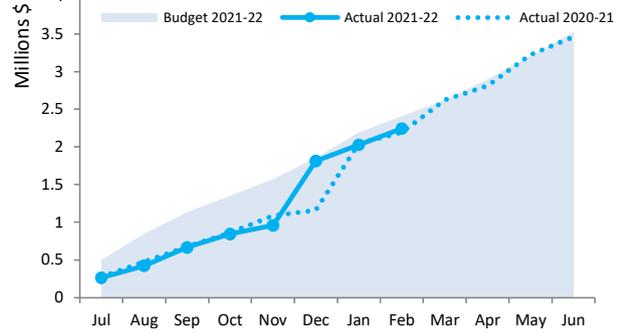
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

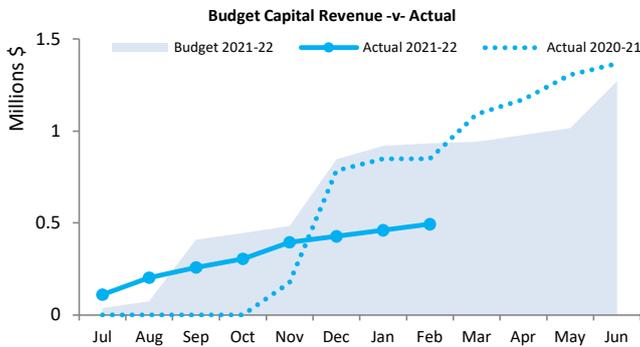


Budget Operating Expenses -v- YTD Actual

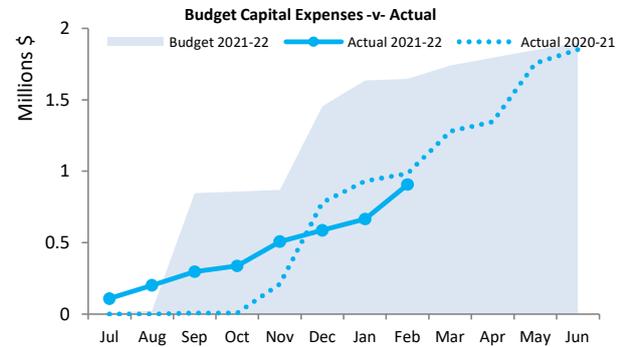


INVESTING ACTIVITIES

CAPITAL REVENUE



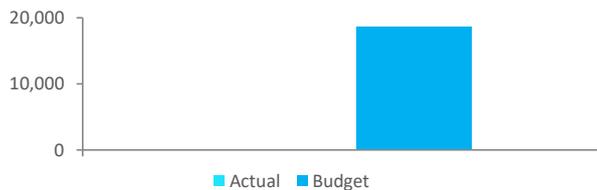
CAPITAL EXPENSES



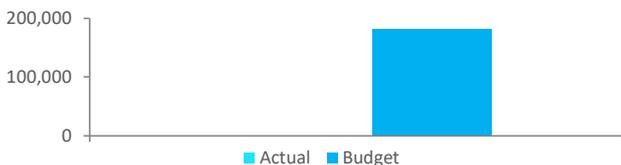
FINANCING ACTIVITIES

BORROWINGS

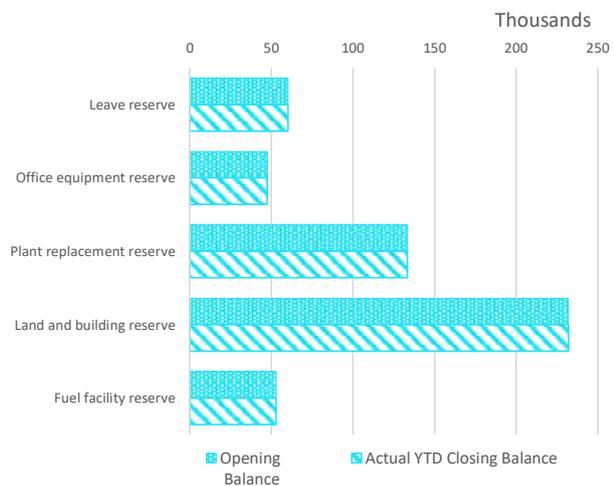
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.17 M	\$0.17 M	\$0.02 M	(\$0.16 M)
Closing	(\$0.02 M)	\$0.19 M	\$0.07 M	(\$0.12 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.22 M	29.4%
Restricted Cash	\$0.53 M	70.6%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.18 M	
0 to 30 Days		100.0%
30 to 90 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.09 M	93%
Trade Receivable	\$0.31 M	
30 to 90 Days		74.0%
Over 90 Days		1.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.38 M	\$0.48 M	\$0.47 M	(\$0.02 M)

Refer to Statement of Financial Activity

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

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.39 M	
YTD Budget	\$0.39 M	(0.6%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.41 M	
YTD Budget	\$0.52 M	(19.8%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.63 M)	(\$0.71 M)	(\$0.41 M)	\$0.30 M

Refer to Statement of Financial Activity

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

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.91 M	
Amended Budget	\$1.90 M	47.7%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.49 M	
Amended Budget	\$1.15 M	43.0%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

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

Refer to Statement of Financial Activity

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

Refer to Note 9 - Borrowings

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

Refer to Note 10 - Cash Reserves

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

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

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

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

HEALTH

To provide services for community and environmental health.

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

EDUCATION AND WELFARE

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

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

HOUSING

Provision of shire housing and privately rented accommodation.

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

COMMUNITY AMENITIES

To provide amenities required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

To provide safe and effective transport services to the community.

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

ECONOMIC SERVICES

To help promote Wandering and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	173,709	173,709	15,352	(158,357)	(91.16%)	▼
Operating Activities							
Revenue from operating activities							
Governance		3,500	2,328	0	(2,328)	(100.00%)	
General purpose funding - general rates	6	1,204,854	1,204,854	1,208,514	3,660	0.30%	
General purpose funding - other		604,690	225,818	225,327	(491)	(0.22%)	
Law, order and public safety		44,290	32,979	26,276	(6,703)	(20.33%)	▼
Health		3,500	2,328	2,738	410	17.61%	
Housing		46,800	31,192	25,204	(5,988)	(19.20%)	▼
Community amenities		51,680	45,968	46,299	331	0.72%	
Recreation and culture		1,820	1,200	2,141	941	78.42%	
Transport		76,430	76,258	114,662	38,404	50.36%	▲
Economic services		725,720	507,645	405,569	(102,076)	(20.11%)	▼
Other property and services		45,750	30,824	33,925	3,101	10.06%	
		2,809,034	2,161,394	2,090,655	(70,739)		
Expenditure from operating activities							
Governance		(187,390)	(138,304)	(85,390)	52,914	38.26%	▲
General purpose funding		(86,000)	(57,320)	(55,563)	1,757	3.07%	
Law, order and public safety		(137,340)	(96,508)	(82,453)	14,055	14.56%	▲
Health		(11,030)	(7,448)	(4,825)	2,623	35.22%	
Education and welfare		(1,340)	(872)	(3,950)	(3,078)	(352.98%)	
Housing		(28,940)	(21,662)	(20,848)	814	3.76%	
Community amenities		(226,650)	(151,934)	(116,713)	35,221	23.18%	▲
Recreation and culture		(238,960)	(167,842)	(140,761)	27,081	16.13%	▲
Transport		(1,697,930)	(1,086,966)	(1,090,827)	(3,861)	(0.36%)	
Economic services		(842,505)	(567,492)	(464,951)	102,541	18.07%	▲
Other property and services		(67,790)	(115,900)	(179,099)	(63,199)	(54.53%)	▼
		(3,525,875)	(2,412,248)	(2,245,380)	166,868		
Non-cash amounts excluded from operating activities	1(a)	1,094,380	733,996	622,075	(111,921)	(15.25%)	▼
Amount attributable to operating activities		377,539	483,142	467,350	(15,792)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,146,550	932,289	493,007	(439,282)	(47.12%)	▼
Proceeds from disposal of assets	7	124,000	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(1,899,965)	(1,646,734)	(907,039)	739,695	44.92%	▲
Amount attributable to investing activities		(629,415)	(714,445)	(414,032)	300,413		
Financing Activities							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	48,050	48,050	0	(48,050)	(100.00%)	▼
Repayment of debentures	9	(18,665)	0	0	0	0.00%	
Transfer to reserves	10	(173,988)	(110)	(110)	0	0.00%	
Amount attributable to financing activities		55,397	247,940	(110)	(248,050)		
Closing funding surplus / (deficit)	1(c)	(22,770)	190,346	68,560			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 15 for an explanation of the reasons for the variance.

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	173,709	173,709	15,352	(158,357)	(91.16%)	▼
Operating Activities							
Revenue from operating activities							
Rates	6	1,204,854	1,204,854	1,208,514	3,660	0.30%	
Rates other than general rates		3,200	3,200	3,327	127	3.97%	
Operating grants, subsidies and contributions	12	801,240	389,016	386,839	(2,177)	(0.56%)	
Fees and charges		736,530	517,312	414,968	(102,344)	(19.78%)	▼
Interest earnings		12,700	8,456	6,651	(1,805)	(21.35%)	
Other revenue		35,810	23,856	70,356	46,500	194.92%	▲
Profit on disposal of assets	7	14,700	14,700	0	(14,700)	(100.00%)	▼
		2,809,034	2,161,394	2,090,655	(70,739)		
Expenditure from operating activities							
Employee costs		(1,219,545)	(884,408)	(954,783)	(70,375)	(7.96%)	▼
Materials and contracts		(1,008,640)	(626,424)	(540,182)	86,242	13.77%	▲
Utility charges		(50,120)	(33,368)	(21,525)	11,843	35.49%	▲
Depreciation on non-current assets		(1,123,080)	(748,696)	(622,075)	126,621	16.91%	▲
Interest expenses		(2,970)	(2,970)	0	2,970	100.00%	
Insurance expenses		(84,120)	(84,118)	(80,661)	3,457	4.11%	
Other expenditure		(37,400)	(32,264)	(26,154)	6,110	18.94%	▲
		(3,525,875)	(2,412,248)	(2,245,380)	166,868		
Non-cash amounts excluded from operating activities	1(a)	1,094,380	733,996	622,075	(111,921)	(15.25%)	▼
Amount attributable to operating activities		377,539	483,142	467,350	(15,792)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	1,146,550	932,289	493,007	(439,282)	(47.12%)	▼
Proceeds from disposal of assets	7	124,000	0	0	0	0.00%	
Payments for property, plant and equipment	8	(1,899,965)	(1,646,734)	(907,039)	739,695	44.92%	▲
Amount attributable to investing activities		(629,415)	(714,445)	(414,032)	300,413		
Financing Activities							
Proceeds from new debentures	9	200,000	200,000	0	(200,000)	(100.00%)	▼
Transfer from reserves	10	48,050	48,050	0	(48,050)	(100.00%)	▼
Repayment of debentures	9	(18,665)	0	0	0	0.00%	
Transfer to reserves	10	(173,988)	(110)	(110)	0	0.00%	
Amount attributable to financing activities		55,397	247,940	(110)	(248,050)		
Closing funding surplus / (deficit)	1(c)	(22,770)	190,346	68,560			

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 March 2022

(a) Non-cash items excluded from operating activities

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

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(14,700)	(14,700)	0
Movement in employee benefit provisions (non-current)		(14,000)	0	0
Add: Depreciation on assets		1,123,080	748,696	622,075
Total non-cash items excluded from operating activities		1,094,380	733,996	622,075

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

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

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2021	28 February 2021	28 February 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(525,967)	(742,394)	(526,077)
Less: Unspent grants		0	147,427	0
Less: Leave held in reserve		0	(60,242)	0
Add: Provisions - employee	11	60,244	71,242	60,244
Add: Other adjustments		0	589,078	0
Total adjustments to net current assets		(465,723)	5,111	(465,833)

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

Current assets				
Cash and cash equivalents	2	841,093	1,480,460	745,568
Rates receivables	3	39,167	98,913	87,951
Receivables	3	28,476	13,227	313,629
Other current assets	4	74,270	50,784	83,495
Less: Current liabilities				
Payables	5	(203,312)	(237,757)	(259,494)
Contract liabilities	11	(11,460)	(147,427)	(11,460)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	11	(205,979)	0	(310,731)
Provisions	11	(81,180)	(71,242)	(114,565)
Less: Total adjustments to net current assets	1(b)	(465,723)	5,931	(465,833)
Closing funding surplus / (deficit)		15,352	1,192,889	68,560

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Institution	Interest Rate	Maturity Date
Cash on hand							
Municipal cash at bank	Cash and cash equivalents	218,391	0	218,391	BankWest	0.00%	n/a
Reserves Fund Bank	Cash and cash equivalents	0	526,077	526,077	Bankwest	0.00%	n/a
Petty cash/ cash on hand	Cash and cash equivalents	1,100	0	1,100	n/a	0.00%	n/a
Total		219,491	526,077	745,568			
Comprising							
Cash and cash equivalents		219,491	526,077	745,568			
		219,491	526,077	745,568			

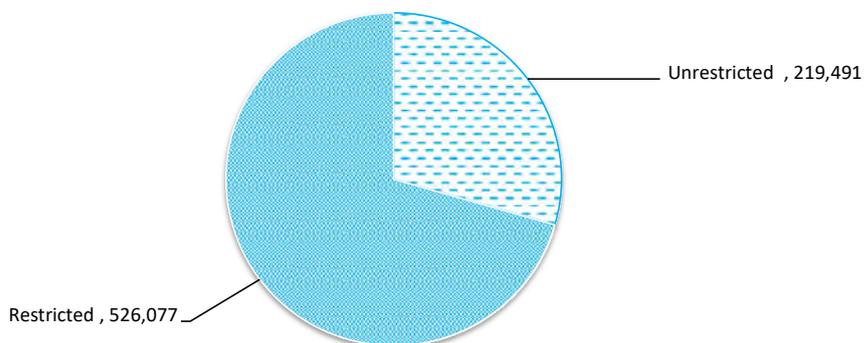
KEY INFORMATION

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

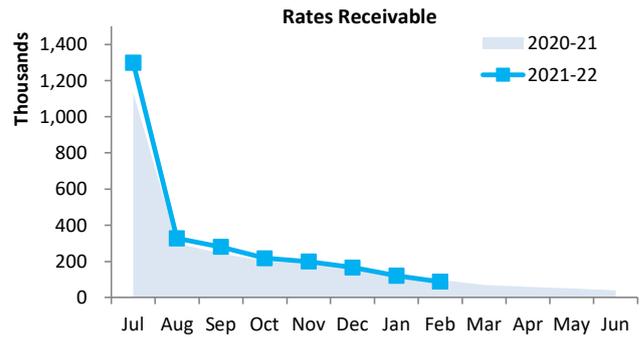
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2021	28 Feb 2022
	\$	\$
Gross rates in arrears previous year	23,174	39,167
Levied this year	1,101,109	1,211,841
Less - collections to date	(1,085,116)	(1,163,057)
Net rates collectable	39,167	87,951
% Collected	96.5%	93%

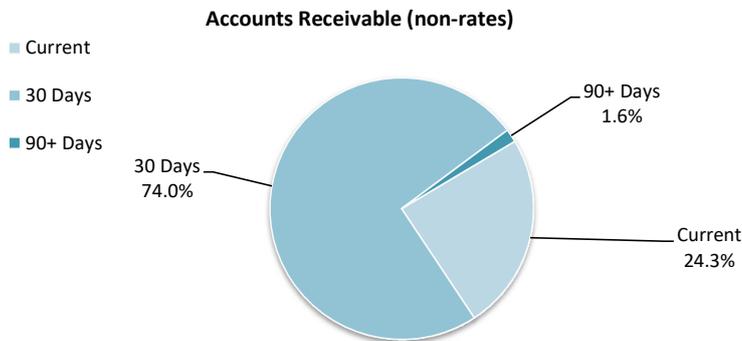


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	69,986	212,851	0	4,629	287,466
Percentage		24.3%	74%	0%	1.6%	
Balance per trial balance						
Sundry receivable						287,466
GST receivable						25,487
Other receivables						676
Total receivables general outstanding						313,629

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 28 February 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, oil and materials	74,270	268,477	(263,253)	79,494
Other current assets				
Prepayments	0	4,001	0	4,001
Total other current assets	74,270	272,478	(263,253)	83,495
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

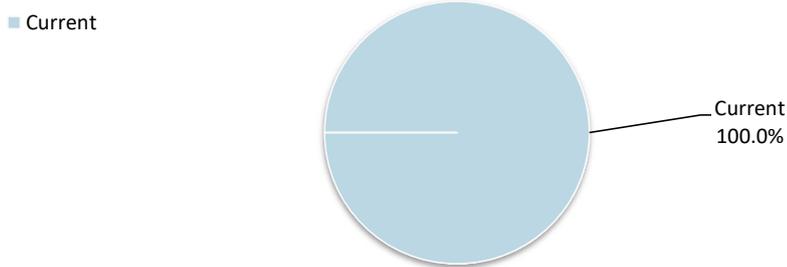
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	178,302	0	0	0	178,302
Percentage		100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						178,302
ATO liabilities						16,596
Bonds and deposits						21,735
Accrued expenses						1,250
Payroll creditors						41,611
Total payables general outstanding						259,494

Amounts shown above include GST (where applicable)

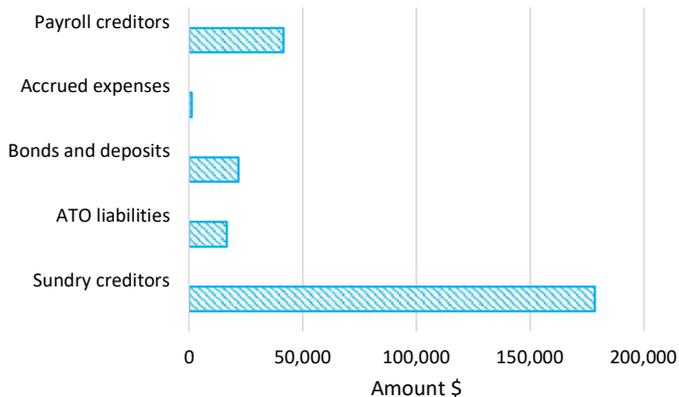
KEY INFORMATION

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

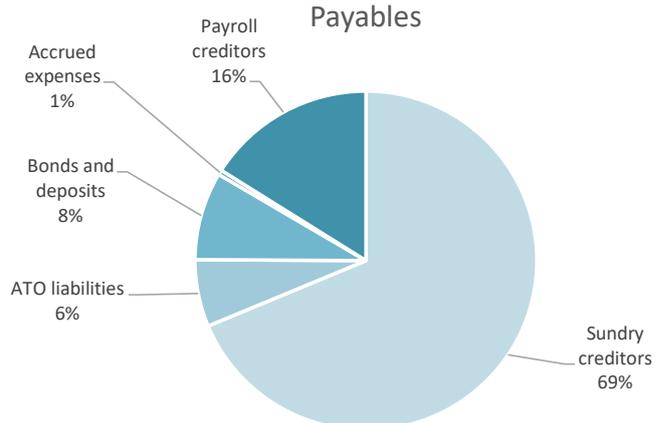
Aged Payables



Payables



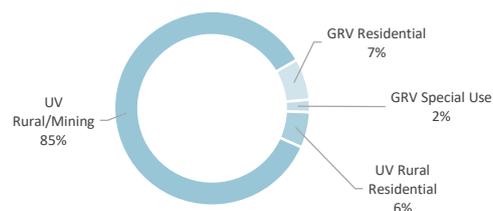
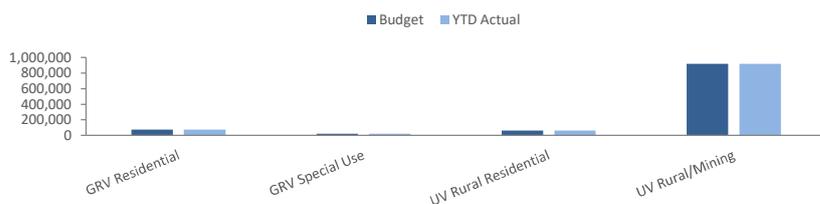
Payables



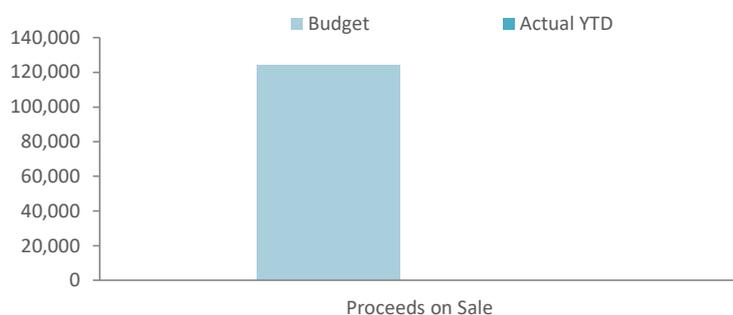
RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.12531	53	595,192	74,583	0	0	74,583	74,583	0	0	74,583
GRV Special Use	0.14192	3	157,820	22,398	0	0	22,398	22,398	0	0	22,398
Unimproved value											
UV Rural Residential	0.01597	53	3,871,000	61,820	0	0	61,820	61,820	1,356	919	64,095
UV Rural/Mining	0.00669	140	137,339,000	918,798	0	0	918,798	918,798	0	0	918,798
Sub-Total		249	141,963,012	1,077,599	0	0	1,077,599	1,077,599	1,356	919	1,079,874
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	1,100	27	64,134	29,700	0	0	29,700	29,700	0	0	29,700
GRV Special Use	1,100	1	4,508	1,100	0	0	1,100	1,100	0	0	1,100
Unimproved value											
UV Rural Residential	1,100	51	3,051,500	56,100	0	0	56,100	56,100	0	0	56,100
UV Rural/Mining	1,100	81	8,662,483	89,100	0	0	89,100	89,100	0	0	89,100
Sub-total		160	11,782,625	176,000	0	0	176,000	176,000	0	0	176,000
Discount							(48,745)				(47,360)
Amount from general rates							1,204,854				1,208,514
Ex-gratia rates							3,200				3,327
Total general rates							1,208,054				1,211,841

KEY INFORMATION

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



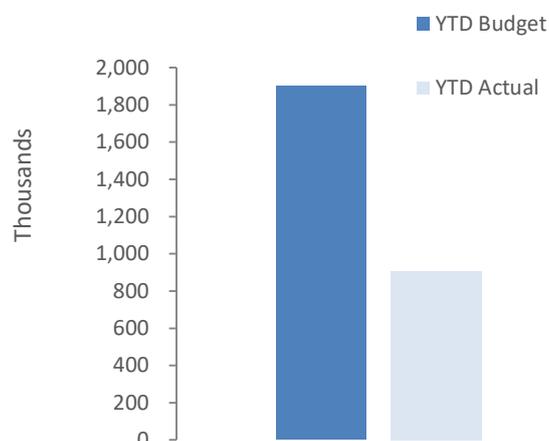
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Isuzu Giga Prime Mover	60,000	60,000	0	0	0	0	0	0
	QE Pajero Sports GLX	23,500	27,000	3,500	0	0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



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	322,245	277,929	261,502	(16,427)
Furniture & Equipment	14,500	14,500	9,041	(5,459)
Plant & Equipment	312,650	312,649	159,280	(153,369)
Roads & Bridges	1,044,570	835,656	473,862	(361,794)
Land Held for Resale Non Current	206,000	206,000	3,354	(202,646)
Payments for Capital Acquisitions	1,899,965	1,646,734	907,039	(739,695)
Total Capital Acquisitions	1,899,965	1,646,734	907,039	(739,695)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,146,550	932,289	493,007	(439,282)
Borrowings	200,000	200,000	0	(200,000)
Other (disposals & C/Fwd)	124,000	0	0	0
Cash backed reserves				
Office equipment reserve	7,500	0	0	0
Land and building reserve	26,550	0	0	0
Contribution - operations	395,365	514,445	414,032	(100,413)
Capital funding total	1,899,965	1,646,734	907,039	(739,695)

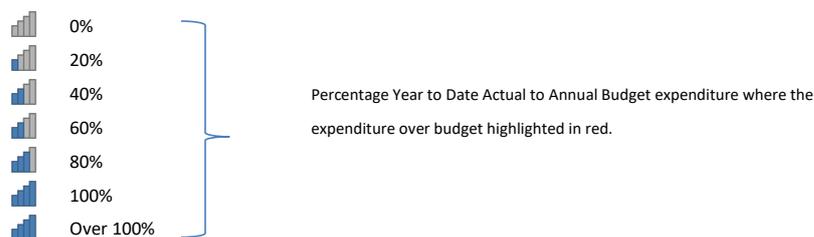
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

Account Description	Amended		Year to Date Actual	Variance (Under)/Over
	Current Budget	Year to Date Budget		
Capital Expenditure				
Land Held For Resale Non Current				
E14761 Land Held for Resale - Industrial Estate & Lot 801	206,000	206,000	3,354	(202,646)
Land Held For Resale Non Current Total	206,000	206,000	3,354	(202,646)
Land & Buildings				
E05109 LGGS - Purchase Land & Buildings	189,305	189,305	0	(189,305)
E13260 Purchase Land & Buildings	132,940	88,624	261,502	172,878
Land & Buildings Total	322,245	277,929	261,502	(16,427)
Furniture & Equipment				
E13450 CRC - Purchase Furniture & Equipment	5,000	5,000	0	(5,000)
E14560 Purchase Furniture & Equipment	9,500	9,500	9,041	(459)
Furniture & Equipment Total	14,500	14,500	9,041	(5,459)
Plant & Equipment				
E12360 Purchase Plant & Equipment	312,650	312,649	159,280	(153,369)
Plant & Equipment Total	312,650	312,649	159,280	(153,369)
Roads & Bridges				
E12101 Road Construction - Other - Expenses	276,000	220,800	275,426	54,626
E12102 Road Construction Regional Road Group Expenses	546,485	437,188	145,178	(292,010)
E12103 Road Construction Roads to Recovery Expenses	145,875	116,700	53,258	(63,442)
E12104 Road Construction Blackspot Expenses	76,210	60,968	0	(60,968)
Roads & Bridges Total	1,044,570	835,656	473,862	(361,794)
Grand Total	1,899,965	1,646,734	907,039	(739,695)

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

Cash backed reserve

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

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				28 February 2022
	\$		\$	\$	\$
Other liabilities					
- Contract liabilities	11,460	0	0	0	11,460
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	205,979	0	608,759	(504,007)	310,731
Total other liabilities	217,439	0	608,759	(504,007)	322,191
Provisions					
Provision for annual leave	65,168	0	0	0	65,168
Provision for long service leave	16,012	0	33,385	0	49,397
Total Provisions	81,180	0	33,385	0	114,565
Total other current liabilities	298,619	0	642,144	(504,007)	436,756

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2021		(As revenue)	28 Feb 2022	28 Feb 2022	Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Grants Commission - General	0	0	0	0	0	318,880	114,795	126,321
Grants Commission - Roads	0	0	0	0	0	262,710	94,575	86,765
Law, order, public safety								
LGGS Grant Income (ESL)	4,703	0	(4,703)	0	0	41,540	31,155	24,339
Transport								
Grant Income - MRWA Direct	0	0	0	0	0	61,230	61,230	61,230
Economic services								
CRC - Centrelink Income	0	0	0	0	0	8,640	6,480	5,760
CRC - Community Programs Grant Income	0	0	0	0	0	4,590	3,056	0
CRC - Operating Grants Income	16,410	16,750	(6,296)	26,864	26,864	99,550	74,661	77,149
	21,113	16,750	(10,999)	26,864	26,864	797,140	385,952	381,564
Operating contributions								
Recreation and culture								
Movie Screen Hire Income	0	0	0	0	0	100	64	0
Other property and services								
Admin - Other Income	0	0	0	0	0	4,000	3,000	5,275
	0	0	0	0	0	4,100	3,064	5,275
TOTALS	21,113	16,750	(10,999)	26,864	26,864	801,240	389,016	386,839

Unspent non operating grants, subsidies and contributions liability

Non operating grants, subsidies and contributions revenue

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2022	Current Liability 28 Feb 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
DFES Capital Grant Income				0		189,305	189,305	0
Transport								
Grant Income - Regional Road Group	0	398,261	(151,580)	246,681	246,681	364,325	291,460	151,579
Grant Income - Roads to Recovery	0	67,748	(19,102)	48,646	48,646	145,875	116,700	19,102
Grant Income - Blackspot	0	0	0	0	0	38,105	25,400	0
RRSP Project Income	0	116,000	(116,000)	0	0	276,000	220,800	116,000
Economic services								
Caravan Park Grants Income	196,326	10,000	(206,326)	0	0	132,940	88,624	206,326
	196,326	592,009	(493,008)	295,327	295,327	1,146,550	932,289	493,007

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 14
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus				(22,770)
E11101	Wandering Community Centre		Operating Expenses		0	(10,500)	(33,270)
PW23	Ricks Road Maintenance partly funded by FPC		Operating Expenses		0	(12,000)	(45,270)
0010MNT	Ricks Road Maintenance		Operating Expenses		12,000	0	(33,270)
E14761	Lot 801 Watts Road - Disposal costs	16/09/2021 Item 10.4	Capital Expenses		0	(6,000)	(39,270)
E13590	Star Track Depot	16/09/2021 Item 10.5.1	Operating Expenses		0	(7,500)	(46,770)
R13590	Star Track Depot	16/09/2021 Item 10.5.1	Operating Revenue		2,000	0	(44,770)
E05109	Addition to BFB Building	16/09/2021 Item 11.6	Capital Expenses		0	(93,500)	(138,270)
R05105	Grant Funding - addition to BFB building	16/09/2021 Item 11.6	Operating Revenue		93,500	0	(44,770)
R12204	MRWA Direct Grant		Operating Revenue		4,230	0	(40,540)
E14515	Consultants Expenses		Operating Expenses		0	(20,000)	(60,540)
E14500	Admin - Salaries		Operating Expenses		10,000	0	(50,540)
E04106	Members Subscriptions		Operating Expenses		5,000	0	(45,540)
E05105	BFB Water Tanks	21/10/2021 Item 13.2	Operating Expenses		0	(95,805)	(141,345)
R05105	Grant Funding - 8 steel tanks BFB	21/10/2021 Item 13.2	Operating Revenue		95,805	0	(45,540)
				0	222,535	(245,305)	(22,770)

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

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

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Opening funding surplus / (deficit)	\$ (158,357)	(91.16%)				
Revenue from operating activities						
Law, order and public safety	(6,703)	(20.33%)				
Housing	(5,988)	(19.20%)				
Transport	38,404	50.36%				
Economic services	(102,076)	(20.11%)				
Expenditure from operating activities						
Governance	52,914	38.26%				
Law, order and public safety	14,055	14.56%				
Community amenities	35,221	23.18%				
Recreation and culture	27,081	16.13%				
Economic services	102,541	18.07%				
Other property and services	(63,199)	(54.53%)				
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(439,282)	(47.12%)				
Payments for property, plant and equipment and infrastructure	739,695	44.92%				
Financing activities						
Proceeds from new debentures	(200,000)	(100.00%)				
Transfer from reserves	(48,050)	(100.00%)				

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 15
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 2021-22 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Opening funding surplus / (deficit)	(158,357)	(91.16%) ▼				Adjustment post audit
Revenue from operating activities						
Law, order and public safety	(6,703)	(20.33%) ▼				Grant adjustment prior yr
Housing	(5,988)	(19.20%) ▼				Income recorded differently
Transport	38,404	50.36% ▲			Timing of recoups	
Economic services	(102,076)	(20.11%) ▼				Fuel sales lower
Expenditure from operating activities						
Governance	52,914	38.26% ▲	Admin costs lower			
Law, order and public safety	14,055	14.56% ▲	ESL expenses lower to date			
Community amenities	35,221	23.18% ▲	Admin costs lower			
Recreation and culture	27,081	16.13% ▲	Admin costs lower			
Economic services	102,541	18.07% ▲				Lower fuel purchases
Other property and services	(63,199)	(54.53%) ▼	Allocation differences			
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(439,282)	(47.12%) ▼	Grant income to be received			
Payments for property, plant and equipment and infrastructure	739,695	44.92% ▲	Capital program ahead of schedule			
Financing activities						
Proceeds from new debentures	(200,000)	(100.00%) ▼				Loan not raised
Transfer from reserves	(48,050)	(100.00%) ▼				To be completed in June

17. CLOSURE OF MEETING