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MINUTES

Shire of Wandering Council Meeting 18 September 2025

OUR VISION

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

These Minutes of the Council meeting held 18 September 2025 are confirmed as a true and correct record of proceedings without amendment. Confirmed on 16 October 2025 by the Presiding Member, Cr S Little.


.....
Cr Little Presiding Member

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wandering for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of Wandering disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions. Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

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

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

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

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



Dr. Alistair Pinto
Chief Executive Officer

SHIRE OF WANDERING

Minutes of the Ordinary Meeting of Council held in the Council Chambers on Thursday 18 September 2025.

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1. Declaration of Opening / Announcements of Visitors

The Presiding member opened the meeting at 3.30pm.

2. Attendance / Apologies / Approved Leave of Absence

Councillors

Cr Sheryl Little (Shire President) (Presiding Officer)
Cr Alan Price (Deputy Shire President)
Cr Lou Cowan
Cr Dennis Jennings
Cr Max Watts

Staff

Dr Alistair Pinto (Chief Executive Officer)
Lisa Boddy (Executive Assistant)

Apologies

Cr Ian Turton
Cr Gillian Hansen
Karl Mickle (Operations Manager)

Members of the Public

3. Announcements by the Presiding Member

Nil.

4. Response to Previous Public Questions Taken on Notice

Nil.

5. Public Question Time

Nil – no public in attendance.

6. Petitions / Deputations / Presentations / Submissions

Nil.

7. Applications for Leave of Absence

Nil.

8. Disclosures of Interest

Nil.

9. Confirmation of Minutes of Previous Meetings Held

9.1 Ordinary Council Meeting Minutes – 21 August 2025

Statutory Environment:

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

Voting Requirements:

Simple Majority

010925 Moved: Cr R Cowan Seconded: Cr M Watts

Recommendation and Council Decision:

That the Minutes of the Ordinary Meeting of Council held on 21 August 2025 be confirmed as true and correct.

Carried by Simple Majority 5/0

For: Cr Little, Cr Price, Cr Cowan, Cr Jennings, Cr Watts

Against: Nil

10. Reports of Committees of Council

Nil.

11. Reports from Councillors

Cr Sheryl Little (President)

DFES, Dept of Communities – Local Emergency Management Program.

Cr Alan Price (Deputy President)

Has had several comments about local roads

Cr Lou Cowan

Nil.

Cr Gillian Hansen

Nil.

Cr Dennis Jennings

Nil.

Cr Ian Turton

Nil.

Cr Max Watts

Nil.

12. Chief Executive Officer

Nil.

13. Finance

13.1 Financial Report 31 July 2025

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer	Dr Alistair Pinto – Chief Executive Officer
Date:	11 September 2025
Disclosure of Interest:	N/A
Attachments:	July 2025 Financial Statements
Previous Reference:	Nil

Summary:

Consideration of the financial report for the period ending 31 July 2025.

Background:

The financial report is included as an attachment for Council information.

Comment:

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

Consultation:

Not applicable.

Statutory Environment:

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

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

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

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

Sustainability Implications:

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

Risk Implications:

Risk	Low (2)
Risk Likelihood (based on history and with existing controls)	Unlikely (2)
Risk Impact / Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Low (2)
Risk Action Plan (Controls or Treatment Proposed)	Low (4)

Risk Matrix:

Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of two (2) has been determined for this item. Any items with a risk rating over 10 (considered to be high or extreme risk) will be added to the Risk Register to ensure Local Government Act and Regulations compliance.

Voting Requirements:

Simple Majority

020925 Moved: Cr D Jennings

Seconded: Cr R Cowan

Recommendation and Council Decision:

That the financial report for the period ending 31 July 2025 as presented be accepted.

Carried by Simple Majority 5/0

For: Cr Little, Cr Price, Cr Cowan, Cr Jennings, Cr Watts

Against: Nil



SHIRE OF WANDERING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 JULY 2025

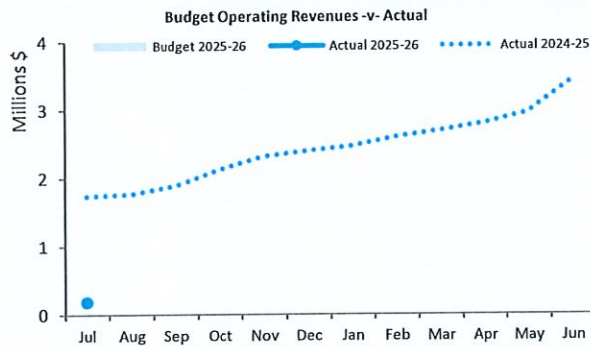
*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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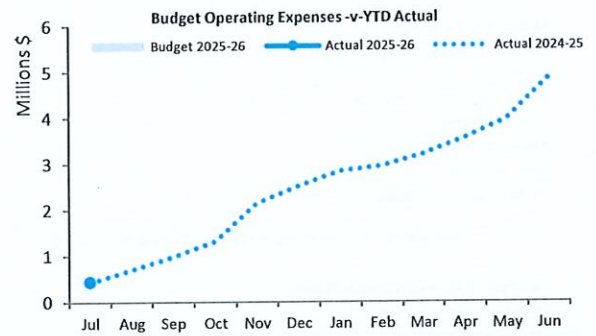
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OPERATING ACTIVITIES

OPERATING REVENUE

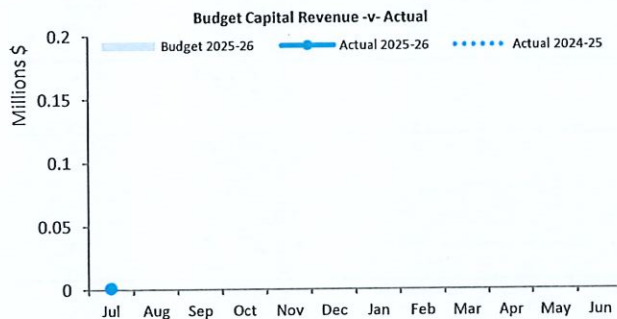


OPERATING EXPENSES

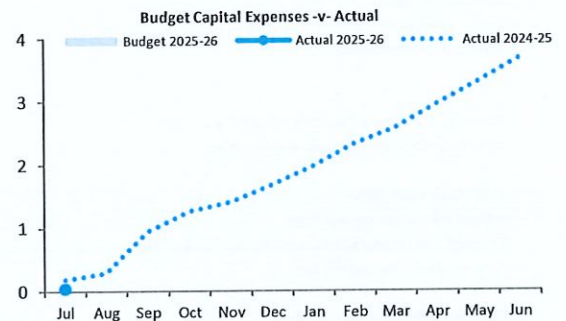


INVESTING ACTIVITIES

CAPITAL REVENUE



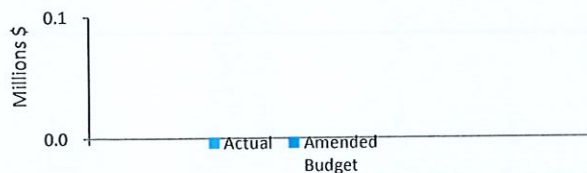
CAPITAL EXPENSES



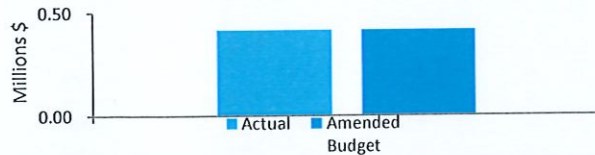
FINANCING ACTIVITIES

BORROWINGS

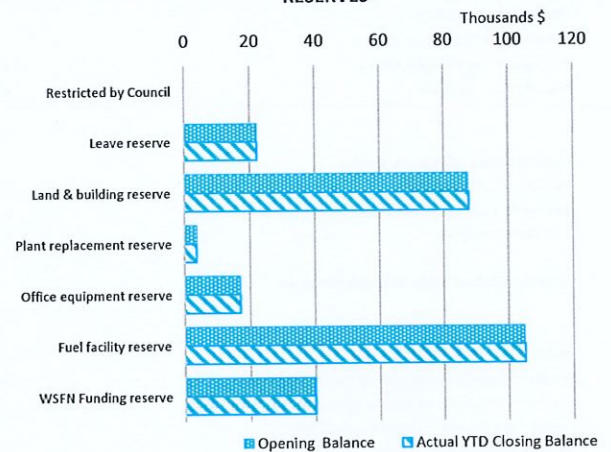
Principal Repayments



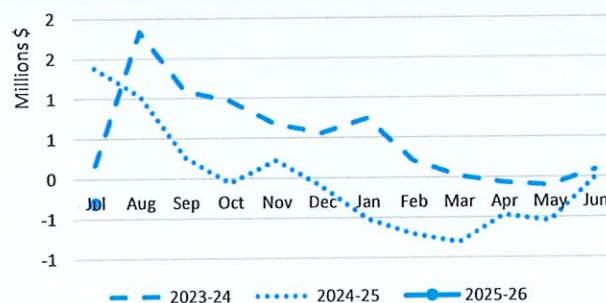
Principal Outstanding



RESERVES



Closing funding surplus / (deficit)



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		0	0	0	0	0	0.00%	
Operating grants, subsidies and contributions	11	0	0	0	116,099	116,099	0.00%	▲
Fees and charges		0	0	0	66,083	66,083	0.00%	▲
Interest revenue		0	0	0	1,743	1,743	0.00%	
Other revenue		0	0	0	(19)	(19)	0.00%	
Profit on disposal of assets	5	0	0	0	0	0	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0	0.00%	
		0	0	0	183,906	183,906	0.00%	
Expenditure from operating activities								
Employee costs		0	0	0	(187,929)	(187,929)	0.00%	▼
Materials and contracts		0	0	0	(175,921)	(175,921)	0.00%	▼
Utility charges		0	0	0	(4,811)	(4,811)	0.00%	
Depreciation on non-current assets		0	0	0	0	0	0.00%	
Finance costs		0	0	0	(681)	(681)	0.00%	
Insurance expenses		0	0	0	(72,570)	(72,570)	0.00%	▼
Other expenditure		0	0	0	(485)	(485)	0.00%	
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		0	0	0	(442,396)	(442,396)	0.00%	
Non-cash amounts excluded from operating activities	1(a)	0	0	0	46	46	0.00%	
Amount attributable to operating activities		0	0	0	(258,444)	(258,444)	0.00%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	0	0	0	1,182	1,182	0.00%	
Proceeds from disposal of assets	5	0	0	0	0	0	0.00%	
		0	0	0	1,182	1,182	0.00%	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	0	0	0	(40,520)	(40,520)	0.00%	▼
		0	0	0	(40,520)	(40,520)	0.00%	
Amount attributable to investing activities		0	0	0	(39,339)	(39,339)	0.00%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	7	0	0	0	0	0	0.00%	
Transfer from reserves	9	0	0	0	0	0	0.00%	
		0	0	0	0	0	0.00%	
Outflows from financing activities								
Repayment of borrowings	7	0	0	0	0	0	0.00%	
Payments for principal portion of lease liabilities	8	0	0	0	(3,557)	(3,557)	0.00%	
Transfer to reserves	9	0	0	0	(486)	(486)	0.00%	
		0	0	0	(4,043)	(4,043)	0.00%	
Amount attributable to financing activities		0	0	0	(4,043)	(4,043)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	0	0	0	(7,139)	(7,139)	0.00%	
Amount attributable to operating activities		0	0	0	(258,444)	(258,444)	0.00%	▼
Amount attributable to investing activities		0	0	0	(39,339)	(39,339)	0.00%	▼
Amount attributable to financing activities		0	0	0	(4,043)	(4,043)	0.00%	
Surplus or deficit at the end of the financial year	1(c)	0	0	0	(308,965)	(308,965)	0.00%	▼

KEY INFORMATION

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

BY PROGRAM

	Note	Adopted Annual Budget \$	Amended Annual Budget (d) \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		0	0	0	0	0	0.00%	
General Purpose Funding - Rates	6	0	0	0	0	0	0.00%	
General Purpose Funding - Other		0	0	0	1,833	1,833	0.00%	
Law, Order and Public Safety		0	0	0	0	0	0.00%	
Health		0	0	0	166	166	0.00%	
Education and Welfare		0	0	0	0	0	0.00%	
Housing		0	0	0	4,634	4,634	0.00%	
Community Amenities		0	0	0	660	660	0.00%	
Recreation and Culture		0	0	0	321	321	0.00%	
Transport		0	0	0	84,977	84,977	0.00%	▲
Economic Services		0	0	0	91,325	91,325	0.00%	▲
Other Property and Services		0	0	0	(9)	(9)	0.00%	
		0	0	0	183,906	183,906	0.00%	▲
Expenditure from operating activities								
Governance		0	0	0	(24,126)	(24,126)	0.00%	▼
General Purpose Funding		0	0	0	(3,049)	(3,049)	0.00%	
Law, Order and Public Safety		0	0	0	(4,233)	(4,233)	0.00%	
Health		0	0	0	(2,108)	(2,108)	0.00%	
Education and Welfare		0	0	0	0	0	0.00%	
Housing		0	0	0	(5,851)	(5,851)	0.00%	
Community Amenities		0	0	0	(19,565)	(19,565)	0.00%	▼
Recreation and Culture		0	0	0	(29,409)	(29,409)	0.00%	▼
Transport		0	0	0	(109,907)	(109,907)	0.00%	▼
Economic Services		0	0	0	(70,077)	(70,077)	0.00%	▼
Other Property and Services		0	0	0	(174,072)	(174,072)	0.00%	▼
		0	0	0	(442,396)	(442,396)	0.00%	▼
Non-cash amounts excluded from operating activities	1(a)	0	0	0	46	46	0.00%	
Amount attributable to operating activities		0	0	0	(258,444)	(258,444)	0.00%	▼
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	0	0	0	1,182	1,182	0.00%	
Proceeds from Disposal of Assets	5	0	0	0	0	0	0.00%	
		0	0	0	1,182	1,182	0.00%	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	0	0	0	(40,520)	(40,520)	0.00%	▼
		0	0	0	(40,520)	(40,520)	0.00%	▼
Amount attributable to investing activities		0	0	0	(39,339)	(39,339)	0.00%	▼
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	7	0	0	0	0	0	0.00%	
Transfer from Reserves	9	0	0	0	0	0	0.00%	
		0	0	0	0	0	0.00%	
Outflows from financing activities								
Payments for principal portion of lease liabilities	8	0	0	0	(3,557)	(3,557)	0.00%	
Repayment of Debentures	7	0	0	0	0	0	0.00%	
Transfer to Reserves	9	0	0	0	(486)	(486)	0.00%	
		0	0	0	(4,043)	(4,043)	0.00%	
Amount attributable to financing activities		0	0	0	(4,043)	(4,043)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	0	0	0	(7,139)	(7,139)	0.00%	
Amount attributable to operating activities		0	0	0	(258,444)	(258,444)	0.00%	▼
Amount attributable to investing activities		0	0	0	(39,339)	(39,339)	0.00%	▼
Amount attributable to financing activities		0	0	0	(4,043)	(4,043)	0.00%	
Surplus or deficit at the end of the financial year	1	0	0	0	(308,965)	(308,965)	0.00%	▼

KEY INFORMATION

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

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

SHIRE OF WANDERING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025

	30 June 2025	31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	876,141	393,684
Trade and other receivables	105,644	1,020,740
Inventories	70,753	75,699
Other assets	51,482	17,904
TOTAL CURRENT ASSETS	1,459,834	1,863,840
NON-CURRENT ASSETS		
Trade and other receivables	22,828	22,828
Other financial assets	19,905	19,905
Inventories	145,291	145,291
Property, plant and equipment	9,006,192	9,006,527
Infrastructure	88,802,599	88,842,785
Right-of-use assets	144,630	144,630
TOTAL NON-CURRENT ASSETS	98,141,445	98,181,966
TOTAL ASSETS	99,601,279	100,045,806
CURRENT LIABILITIES		
Trade and other payables	312,256	175,349
Other liabilities	670,424	1,512,723
Lease liabilities	43,751	40,195
Borrowings	(1,627)	(1,627)
Employee related provisions	231,100	231,100
TOTAL CURRENT LIABILITIES	1,255,904	1,957,738
NON-CURRENT LIABILITIES		
Lease liabilities	107,501	107,501
Borrowings	414,636	414,636
Employee related provisions	49,724	49,724
TOTAL NON-CURRENT LIABILITIES	571,861	571,861
TOTAL LIABILITIES	1,827,765	2,529,599
NET ASSETS	97,773,514	97,516,207
EQUITY		
Retained surplus	22,630,239	22,372,444
Reserve accounts	275,290	275,777
Revaluation surplus	74,867,986	74,867,986
TOTAL EQUITY	97,773,514	97,516,207

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	5	0	0	0	0
Less: Movement in liabilities associated with restricted cash		0	0	0	46
Less: Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	0
Movement in pensioner deferred rates (non-current)		0	0	0	0
Add: Loss on asset disposals	5	0	0	0	0
Add: Impairment of Land Held for Resale		0	0	0	0
Add: Depreciation on assets		0	0	0	0
Total non-cash items excluded from operating activities		0	0	0	46

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

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

		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 July 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	9	0	0	(275,290)	(275,777)
Add: Borrowings	7	0	0	(1,627)	(1,627)
Add: Lease liabilities	8	0	0	43,751	40,195
Add: Current portion of employee benefit provisions held in reserve		0	0	22,097	22,143
Total adjustments to net current assets		0	0	(211,069)	(215,067)

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

Current assets					
Cash and cash equivalents	3	0	0	876,141	393,684
Rates receivables	4	0	0	26,007	24,484
Receivables	4	0	0	79,637	996,256
Other current assets	5	0	0	478,049	449,416
Less: Current liabilities					
Payables	6	0	0	(312,256)	(175,349)
Borrowings	7	0	0	1,627	1,627
Contract and Capital Grant/Contribution liabilities	10	0	0	(670,424)	(1,512,723)
Lease liabilities	8	0	0	(43,751)	(40,195)
Provisions	10	0	0	(231,100)	(231,100)
Less: Total adjustments to net current assets	1(b)	0	0	(211,069)	(215,067)
Closing funding surplus / (deficit)		0	0	(7,139)	(308,965)

CURRENT AND NON-CURRENT CLASSIFICATION

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

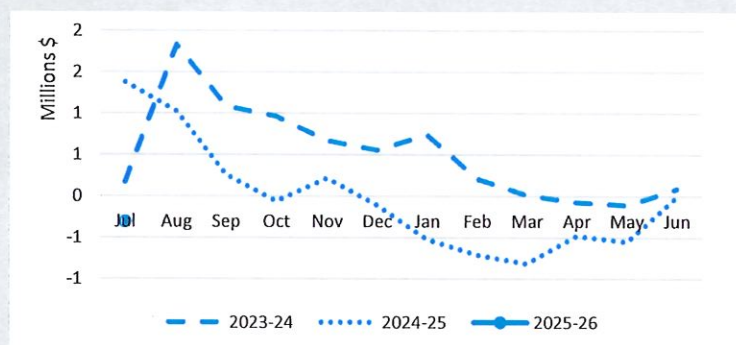
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/07/2024	Year to Date Actual 31/07/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	600,851	782,546	117,907
Cash Restricted - Reserves	3	275,290	632,407	275,777
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	26,007	1,556,236	24,484
Receivables - Other	4	79,637	113,598	996,256
Other Assets Other Than Inventories	5	407,295	125,147	373,718
Inventories	5	70,753	54,525	75,699
		1,459,834	3,264,458	1,863,840
Less: Current Liabilities				
Payables	6	(304,571)	(112,524)	(167,664)
Contract and Capital Grant/Contribution Liabilities	10	(670,424)	(958,608)	(1,512,723)
Bonds & Deposits	6	(7,685)	(7,917)	(7,685)
Loan Liability	7	1,627	(4,779)	1,627
Lease Liability	8	(43,751)	(37,749)	(40,195)
Provisions	10	(231,100)	(196,434)	(231,100)
		(1,255,904)	(1,318,012)	(1,957,738)
Less: Cash Reserves	9	(275,290)	(632,407)	(275,777)
Add Back: Component of Leave Liability not Required to be funded		22,097	21,627	22,143
Add Back: Loan Liability		(1,627)	4,779	(1,627)
Add Back: Lease Liability		43,751	37,749	40,195
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		(7,139)	1,378,194	(308,965)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD
Surplus(Deficit)
Last Year YTD
Surplus(Deficit)
\$1.38 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

NOTE 2
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Revenue from operating activities	\$	%				
Operating grants, subsidies and contributions	116,099	0.00%	▲			
Fees and charges	66,083	0.00%	▲			
Expenditure from operating activities						
Employee costs	(187,929)	0.00%	▼			
Materials and contracts	(175,921)	0.00%	▼			
Insurance expenses	(72,570)	0.00%	▼			
Investing activities						
Payments for inventories, property, plant and equipment	(40,520)	0.00%	▼			

Variances are due
to there being
no adopted budget
as at 31 July 2025

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

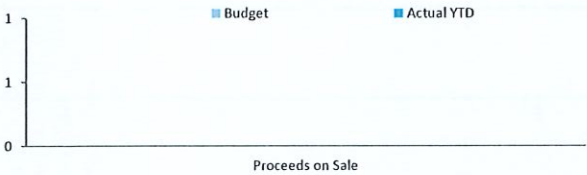
OPERATING ACTIVITIES
NOTE 4
RATE REVENUE

General rate revenue										
RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual				
				Rate Revenue \$	Interim Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
Gross rental value										
GRV Residential	0.00000	0	0	0	0	0	0	0	0	0
GRV Special Use	0.00000	0	0	0	0	0	0	0	0	0
GRV Rural Residential	0.00000	0	0	0	0	0	0	0	0	0
GRV Industrial	0.00000	0	0	0	0	0	0	0	0	0
UV Rural, Rural Residential and Mining Tenements										
Non Rateable					0	0	0	0	0	0
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	0.00000	0	0	0	0	0	0	0	0	0
Non Rateable					0	0	0	0	0	0
Sub-Total	0.00000	0	0	0	0	0	0	0	0	0
Minimum payment										
Gross rental value										
GRV Residential	0.00000	0	0	0	0	0	0	0	0	0
GRV Special Use	0.00000	0	0	0	0	0	0	0	0	0
GRV Rural Residential	0.00000	0	0	0	0	0	0	0	0	0
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	0.00000	0	0	0	0	0	0	0	0	0
Sub-total		0	0	0	0	0	0	0	0	0
Discount										
Concession		0	0	0	0	0	0	0	0	0
Amount from general rates										
Rates Written Off		0	0	0	0	0	0	0	0	0
Ex-gratia rates		0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0

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	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Land held for resale - cost	0	0	0	0	0
Buildings	0	0	0	303	303
Furniture and equipment	0	0	0	0	0
Plant and equipment	0	0	0	32	32
Infrastructure - roads	0	0	0	40,185	40,185
Infrastructure - footpaths	0	0	0	0	0
Payments for Capital Acquisitions	0	0	0	40,520	40,520
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	0	0	0	1,182	1,182
Cash backed reserves					
Plant replacement reserve	0	0	0	0	0
Contribution - operations	0	0	0	39,339	39,339
Capital funding total	0	0	0	40,520	40,520

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

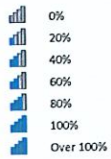
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



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

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

Account Number	Job Number	Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
Buildings								
Economic Services				0	0	0	(303)	(303)
E13260	521		Purchase Buildings-Tourism	0	0	0	(303)	(303)
Total - Economic Services				0	0	0	(303)	(303)
Total - Buildings				0	0	0	(303)	(303)
Plant & Equipment								
Transport				0	0	0	(32)	(32)
E12360	525		Purchase Plant & Equipment-Plant	0	0	0	(32)	(32)
Total - Transport				0	0	0	(32)	(32)
Total - Plant & Equipment				0	0	0	(32)	(32)
Infrastructure - Roads								
Transport				0	0	0	(1,515)	(1,515)
E12102	RRG007	541	RRG - York William Rd Final Seal SLK 0.00-3.00(10mm CRM)	0	0	0	(38,670)	(38,670)
E12105	WSFN241	541	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.101	0	0	0	(40,185)	(40,185)
Total - Transport				0	0	0	(40,185)	(40,185)
Total - Infrastructure - Roads				0	0	0	(40,520)	(40,520)
Grand Total				0	0	0	(40,520)	(40,520)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services														
Industrial Estate Development	10	63,009	0	0	0	0	0	0	63,009	63,009	63,009	0	0	0
Industrial Estate Development	11	350,000	0	0	0	0	0	0	350,000	350,000	350,000	0	0	0
Total		413,009	0	0	0	0	0	0	413,009	413,009	413,009	0	0	0
Current borrowings		(1,627)							(1,627)					
Non-current borrowings		414,636							414,636					
		413,009							413,009					

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

FINANCING ACTIVITIES
NOTE 8
LEASE LIABILITIES

Repayments - leases

Information on leases

Particulars	Lease No.	1 July 2025	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
JCB Excavator	1	151,252	0	0	0	(3,557)	0	0	147,695	151,252	151,252	(681)	0	0
Total		151,252	0	0	0	(3,557)	0	0	147,695	151,252	151,252	(681)	0	0
Current lease liabilities		43,751							40,195					
Non-current lease liabilities		107,501							107,501					
		151,252							147,695					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	22,096.97	0.00	45.69	0.00	0.00	0.00	0.00	22,096.97	22,142.66
Land & building reserve	87,729.28	0.00	181.38	0.00	0.00	0.00	0.00	87,729.28	87,910.66
Plant replacement reserve	3,662.28	0.00	7.57	0.00	0.00	0.00	0.00	3,662.28	3,669.85
Office equipment reserve	16,859.57	0.00	34.86	0.00	0.00	0.00	0.00	16,859.57	16,894.43
Fuel facility reserve	104,941.97	0.00	216.98	0.00	0.00	0.00	0.00	104,941.97	105,158.95
WSFN Funding reserve	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00
	275,290.07	0.00	486.48	0.00	0.00	0.00	0.00	275,290.07	275,776.55

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

NOTE 10
BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase In Available Cash	Decrease In Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						
			Opening Surplus(Deficit)			0	0
							0
							0
							0
							0
				0	0	0	0

13.2 Financial Report 31 August 2025

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Bob Waddell
Authorising Officer	Dr Alistair Pinto – Chief Executive Officer
Date:	11 September 2025
Disclosure of Interest:	N/A
Attachments:	August 2025 Financial Statements
Previous Reference:	Nil

Summary:

Consideration of the financial report for the period ending 31 August 2025.

Background:

The financial report is included as an attachment for Council information.

Comment:

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

Consultation:

Not applicable.

Statutory Environment:

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

Policy Implications:

Not applicable.

Financial Implications:

Not applicable.

Strategic Implications:

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

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

Sustainability Implications:

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

Risk Implications:

Risk	Low (2)
Risk Likelihood (based on history and with existing controls)	Unlikely (2)
Risk Impact / Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Low (2)
Risk Action Plan (Controls or Treatment Proposed)	Low (4)

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of two (2) has been determined for this item. Any items with a risk rating over 10 (considered to be high or extreme risk) will be added to the Risk Register to ensure Local Government Act and Regulations compliance.

Voting Requirements:

Simple Majority

030925 Moved: Cr R Cowan Seconded: Cr M Watts

Recommendation and Council Decision:

That the financial report for the period ending 31 August 2025 as presented be accepted.

Carried by Simple Majority 5/0

For: Cr Little, Cr Price, Cr Cowan, Cr Jennings, Cr Watts

Against: Nil



SHIRE OF WANDERING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 AUGUST 2025

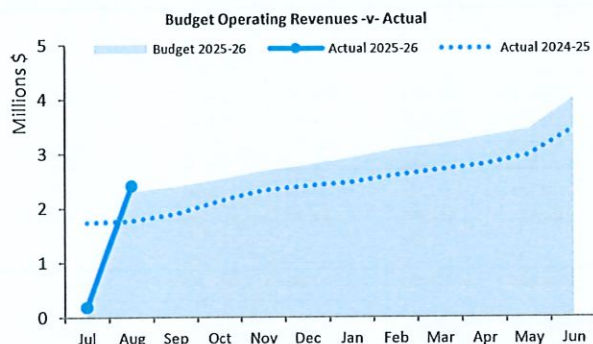
*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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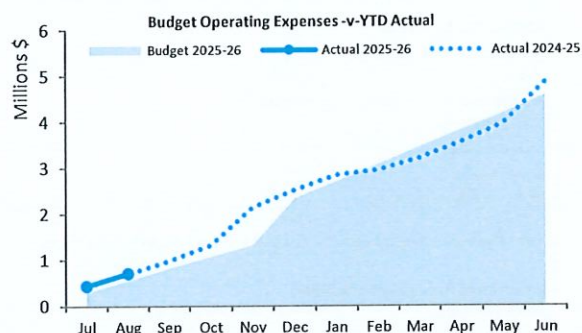
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OPERATING ACTIVITIES

OPERATING REVENUE

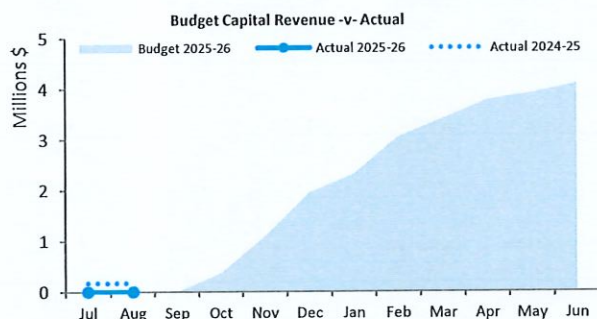


OPERATING EXPENSES

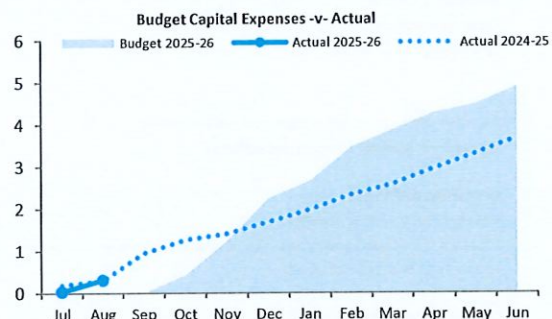


INVESTING ACTIVITIES

CAPITAL REVENUE

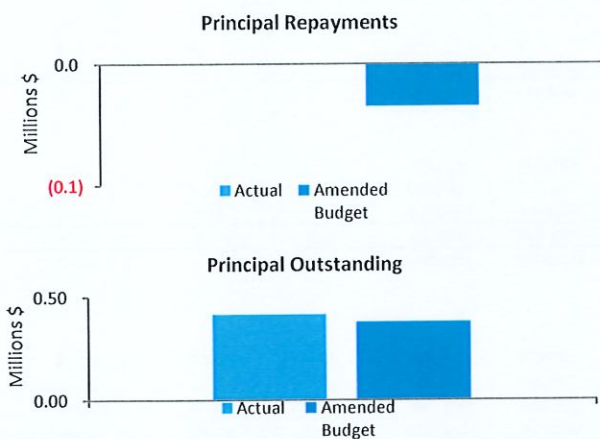


CAPITAL EXPENSES

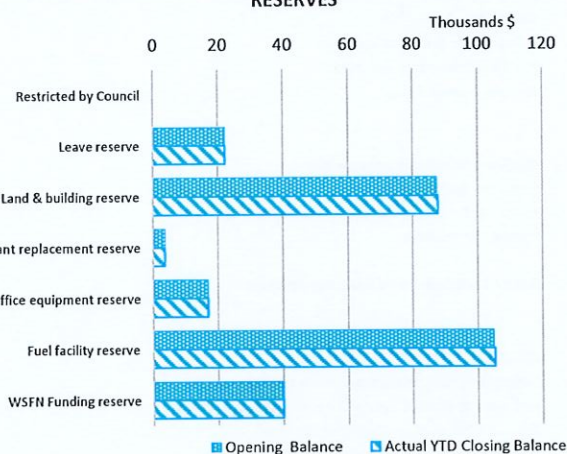


FINANCING ACTIVITIES

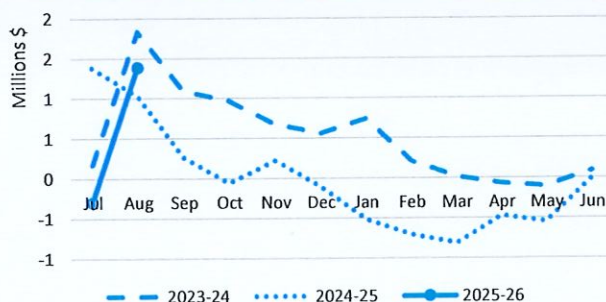
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

BY NATURE

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,051,418	2,051,418	2,051,418	2,046,583	(4,835)	(0.24%)	
Operating grants, subsidies and contributions	11	691,632	691,632	91,933	185,785	93,852	102.09%	▲
Fees and charges		731,720	731,720	125,418	172,114	46,696	37.23%	▲
Interest revenue		31,500	31,500	5,248	3,234	(2,014)	(38.37%)	
Other revenue		352,725	352,725	5,768	2,422	(3,346)	(58.01%)	
Profit on disposal of assets	5	155,402	155,402	25,900	0	(25,900)	(100.00%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0	0.00%	
		4,014,397	4,014,397	2,305,685	2,410,138	104,453	4.53%	
Expenditure from operating activities								
Employee costs		(1,391,354)	(1,391,354)	(231,806)	(329,232)	(97,426)	(42.03%)	▼
Materials and contracts		(1,457,832)	(1,457,832)	(247,776)	(293,937)	(46,161)	(18.63%)	▼
Utility charges		(56,900)	(56,900)	(9,462)	(12,182)	(2,720)	(28.74%)	
Depreciation on non-current assets		(1,475,545)	(1,475,545)	(8,468)	0	8,468	100.00%	
Finance costs		(29,496)	(29,496)	(4,912)	2,637	7,549	153.68%	
Insurance expenses		(105,025)	(105,025)	(47,052)	(72,570)	(25,518)	(54.23%)	▼
Other expenditure		(54,984)	(54,984)	(1,282)	(2,335)	(1,053)	(82.11%)	
Loss on disposal of assets	5	0	0	0	0	0	0.00%	
		(4,571,136)	(4,571,136)	(550,758)	(707,618)	(156,860)	28.48%	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	(16,469)	93	16,562	(100.56%)	
Amount attributable to operating activities		764,367	764,367	1,738,458	1,702,613	(35,845)	(2.06%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	0	2,455	2,455	0.00%	
Proceeds from disposal of assets	5	264,000	264,000	0	0	0	0.00%	
		3,906,725	3,906,725	0	2,455	2,455	0.00%	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(3,164)	(309,640)	(306,476)	(9686.35%)	▼
		(4,531,964)	(4,531,964)	(3,164)	(309,640)	(306,476)	9686.35%	
Amount attributable to investing activities		(625,239)	(625,239)	(3,164)	(307,186)	(304,022)	9608.77%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	7	0	0	0	0	0	0.00%	
Transfer from reserves	9	180,000	180,000	0	0	0	0.00%	
		180,000	180,000	0	0	0	0.00%	
Outflows from financing activities								
Repayment of borrowings	7	(34,779)	(34,779)	0	0	0	0.00%	
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(7,290)	(7,486)	(196)	(2.69%)	
Transfer to reserves	9	(330,086)	(330,086)	0	(990)	(990)	0.00%	
		(408,616)	(408,616)	(7,290)	(8,476)	(1,186)	16.28%	
Amount attributable to financing activities		(228,616)	(228,616)	(7,290)	(8,476)	(1,186)	16.28%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	89,488	89,488	89,488	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	1,738,458	1,702,613	(35,845)	(2.06%)	
Amount attributable to investing activities		(625,239)	(625,239)	(3,164)	(307,186)	(304,022)	9608.77%	
Amount attributable to financing activities		(228,616)	(228,616)	(7,290)	(8,476)	(1,186)	16.28%	
Surplus or deficit at the end of the financial year	1(c)	0	0	1,817,492	1,383,128	(434,364)	(23.90%)	▼

KEY INFORMATION

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

BY PROGRAM

	Note	Adopted Annual Budget (c) \$	Amended Annual Budget (d) \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		0	0	0	0	0	0.00%	
General Purpose Funding - Rates	6	2,051,418	2,051,418	2,051,418	2,046,583	(4,835)	(0.24%)	
General Purpose Funding - Other		396,054	396,054	49,281	79,346	30,065	61.01%	▲
Law, Order and Public Safety		81,528	81,528	15,140	(6,848)	(21,988)	(145.23%)	▼
Health		1,000	1,000	582	166	(416)	(71.52%)	
Education and Welfare		0	0	0	0	0	0.00%	
Housing		33,480	33,480	5,578	8,706	3,128	56.07%	
Community Amenities		57,370	57,370	9,550	50,411	40,861	427.86%	▲
Recreation and Culture		3,000	3,000	498	321	(177)	(35.56%)	
Transport		246,902	246,902	25,900	84,977	59,077	228.10%	▲
Economic Services		789,420	789,420	141,720	144,289	2,569	1.81%	
Other Property and Services		354,225	354,225	6,018	2,188	(3,830)	(63.65%)	
		4,014,397	4,014,397	2,305,685	2,410,138	104,453	4.53%	
Expenditure from operating activities								
Governance		(302,732)	(302,732)	(50,239)	(70,376)	(20,137)	(40.08%)	▼
General Purpose Funding		(104,631)	(104,631)	(17,434)	(18,486)	(1,052)	(6.04%)	
Law, Order and Public Safety		(215,684)	(215,684)	(27,242)	(20,761)	6,481	23.79%	
Health		(17,286)	(17,286)	(2,878)	(6,425)	(3,547)	(123.24%)	
Education and Welfare		(6,453)	(6,453)	(1,070)	(1,621)	(551)	(51.54%)	
Housing		(52,643)	(52,643)	(8,744)	(8,353)	391	4.47%	
Community Amenities		(290,594)	(290,594)	(49,018)	(52,279)	(3,261)	(6.65%)	
Recreation and Culture		(332,828)	(332,828)	(45,586)	(51,407)	(5,821)	(12.77%)	
Transport		(2,181,392)	(2,181,392)	(195,925)	(197,051)	(1,126)	(0.57%)	
Economic Services		(995,718)	(995,718)	(164,273)	(220,613)	(56,340)	(34.30%)	▼
Other Property and Services		(71,175)	(71,175)	11,651	(60,245)	(71,896)	617.08%	▼
		(4,571,136)	(4,571,136)	(550,758)	(707,618)	(156,860)	(28.48%)	
Non-cash amounts excluded from operating activities	1(a)	1,321,107	1,321,107	(16,469)	93	16,562	(100.56%)	
Amount attributable to operating activities		764,367	764,367	1,738,458	1,702,613	(35,845)	(2.06%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	12	3,642,725	3,642,725	0	2,455	2,455	0.00%	
Proceeds from Disposal of Assets	5	264,000	264,000	0	0	0	0.00%	
		3,906,725	3,906,725	0	2,455	2,455	0.00%	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	6	(4,531,964)	(4,531,964)	(3,164)	(309,640)	(306,476)	(9686.35%)	▼
		(4,531,964)	(4,531,964)	(3,164)	(309,640)	(306,476)	(9686.35%)	▼
Amount attributable to investing activities		(625,239)	(625,239)	(3,164)	(307,186)	(304,022)	9608.77%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Debentures	7	0	0	0	0	0	0.00%	
Transfer from Reserves	9	180,000	180,000	0	0	0	0.00%	
		180,000	180,000	0	0	0	0.00%	
Outflows from financing activities								
Payments for principal portion of lease liabilities	8	(43,751)	(43,751)	(7,290)	(7,486)	(196)	(2.69%)	
Repayment of Debentures	7	(34,779)	(34,779)	0	0	0	0.00%	
Transfer to Reserves	9	(330,086)	(330,086)	0	(990)	(990)	0.00%	
		(408,616)	(408,616)	(7,290)	(8,476)	(1,186)	(16.28%)	
Amount attributable to financing activities		(228,616)	(228,616)	(7,290)	(8,476)	(1,186)	16.28%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	89,488	89,488	89,488	(3,823)	(93,311)	(104.27%)	▼
Amount attributable to operating activities		764,367	764,367	1,738,458	1,702,613	(35,845)	(2.06%)	
Amount attributable to investing activities		(625,239)	(625,239)	(3,164)	(307,186)	(304,022)	9608.77%	
Amount attributable to financing activities		(228,616)	(228,616)	(7,290)	(8,476)	(1,186)	16.28%	
Surplus or deficit at the end of the financial year	1	0	0	1,817,492	1,383,128	(434,364)	(23.90%)	▼

KEY INFORMATION

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

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

SHIRE OF WANDERING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2025

	30 June 2025	31 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	876,141	1,062,967
Trade and other receivables	105,644	2,202,292
Inventories	70,753	68,069
Other assets	51,482	0
TOTAL CURRENT ASSETS	1,459,834	3,541,632
NON-CURRENT ASSETS		
Trade and other receivables	22,828	22,828
Other financial assets	19,905	19,905
Inventories	145,291	145,291
Property, plant and equipment	9,006,192	9,006,625
Infrastructure	88,802,599	89,111,806
Right-of-use assets	144,630	144,630
TOTAL NON-CURRENT ASSETS	98,141,445	98,451,085
TOTAL ASSETS	99,601,279	101,992,717
CURRENT LIABILITIES		
Trade and other payables	314,982	60,867
Other liabilities	664,382	1,612,447
Lease liabilities	43,751	36,265
Borrowings	34,853	34,853
Employee related provisions	231,100	231,100
TOTAL CURRENT LIABILITIES	1,289,068	1,975,531
NON-CURRENT LIABILITIES		
Lease liabilities	107,501	107,501
Borrowings	378,154	378,154
Employee related provisions	49,724	49,724
TOTAL NON-CURRENT LIABILITIES	535,379	535,379
TOTAL LIABILITIES	1,824,448	2,510,911
NET ASSETS	97,776,832	99,481,806
EQUITY		
Retained surplus	22,633,556	24,337,541
Reserve accounts	275,290	276,280
Revaluation surplus	74,867,986	74,867,986
TOTAL EQUITY	97,776,832	99,481,806

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	5	(155,402)	(155,402)	(25,900)	0
Less: Movement in liabilities associated with restricted cash		963	963	963	93
Add: Depreciation on assets		1,475,546	1,475,545	8,468	0
Total non-cash items excluded from operating activities		1,321,107	1,321,107	(16,469)	93

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

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

		Adopted Budget Opening 30 June 2025	Amended Budget Opening 30 June 2025	Last Year Closing 30 June 2025	Year to Date 31 August 2025
Adjustments to net current assets					
Less: Reserves - restricted cash	9	(275,290)	(275,290)	(275,290)	(276,280)
Add: Borrowings	7	34,779	34,779	34,853	34,853
Add: Lease liabilities	8	43,751	43,751	43,751	36,265
Add: Current portion of employee benefit provisions held in reserve		22,097	22,097	22,097	22,190
Total adjustments to net current assets		(174,663)	(174,663)	(174,589)	(182,972)

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

Current assets					
Cash and cash equivalents	3	876,141	876,141	876,141	1,062,967
Rates receivables	4	26,007	26,007	26,007	2,127,596
Receivables	4	67,370	67,370	79,637	74,696
Other current assets	5	478,049	478,049	478,049	276,372
Less: Current liabilities					
Payables	6	(203,362)	(203,362)	(314,982)	(60,867)
Borrowings	7	(34,779)	(34,779)	(34,853)	(34,853)
Contract and Capital Grant/Contribution liabilities	10	(670,424)	(670,424)	(664,382)	(1,612,447)
Lease liabilities	8	(43,751)	(43,751)	(43,751)	(36,265)
Provisions	10	(231,100)	(231,100)	(231,100)	(231,100)
Less: Total adjustments to net current assets	1(b)	(174,663)	(174,663)	(174,589)	(182,972)
Closing funding surplus / (deficit)		89,488	89,488	(3,823)	1,383,128

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2025

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

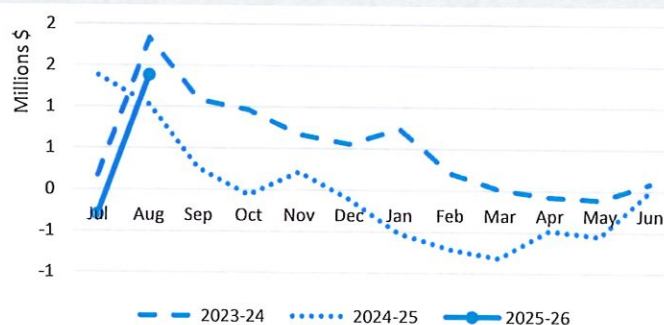
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/08/2024	Year to Date Actual 31/08/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	600,851	1,531,211	786,687
Cash Restricted - Reserves	3	275,290	633,130	276,280
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	26,007	517,441	2,127,596
Receivables - Other	4	79,637	104,963	74,696
Other Assets Other Than Inventories	5	407,295	125,147	208,303
Inventories	5	70,753	68,891	68,069
		1,459,834	2,980,783	3,541,632
Less: Current Liabilities				
Payables	6	(307,297)	(144,409)	(53,482)
Contract and Capital Grant/Contribution Liabilities	10	(664,382)	(973,126)	(1,612,447)
Bonds & Deposits	6	(7,685)	(28,740)	(7,385)
Loan Liability	7	(34,853)	(4,779)	(34,853)
Lease Liability	8	(43,751)	(34,026)	(36,265)
Provisions	10	(231,100)	(196,434)	(231,100)
		(1,289,068)	(1,381,513)	(1,975,531)
Less: Cash Reserves	9	(275,290)	(633,130)	(276,280)
Add Back: Component of Leave Liability not Required to be funded		22,097	21,653	22,190
Add Back: Loan Liability		34,853	4,779	34,853
Add Back: Lease Liability		43,751	34,026	36,265
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		(3,823)	1,026,597	1,383,128

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$1.38 M

Last Year YTD

Surplus(Deficit)

\$1.03 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

NOTE 2
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Surplus or deficit at the start of the financial year	\$ (93,311)	% (104.27%)	▼		Budgeted closing position estimate higher than currently at year end. NB: The Shire's accounts are still not closed off or audited so the closing position may yet change.	
Revenue from operating activities						
Operating grants, subsidies and contributions	93,852	102.09%	▲	The MRWA Direct grant has been received but not budgeted to be received.		
Fees and charges	46,696	37.23%	▲	Refuse collection fees and fuel sales ahead of budget phasing.		
Profit on disposal of assets	(25,900)	(100.00%)	▼		Asset disposals have not yet eventuated but have been budgeted for.	
Expenditure from operating activities						
Employee costs	(97,426)	(42.03%)	▼		Various employee costs are running ahead of budget at this point in time.	
Materials and contracts	(46,161)	(18.63%)	▼		Various material and contract costs are running ahead of budget at this point in time.	
Insurance expenses	(25,518)	(54.23%)	▼		Insurance premiums have been paid ahead of budget phasing.	
Investing activities						
Payments for inventories, property, plant and equipment	(306,476)	(9686.35%)	▼		Expenditure on capital expenditure projects is occurring ahead of budget phasing. Refer to Note 6 for further details.	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES
NOTE 4
RATE REVENUE

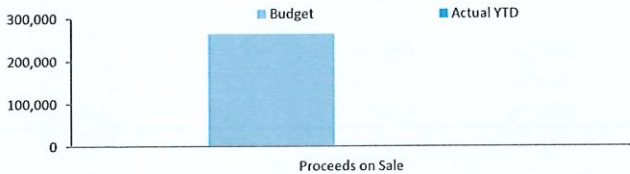
General rate revenue										
RATE TYPE	Rate in \$ (cents)	Number of Properties	Budget			YTD Actual				
			Rateable Value	Rate Revenue	Interim Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
			\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value										
GRV Residential	0.15320	34	406,640	62,297	0	62,297	62,297	0	0	62,297
GRV Special Use	0.15320	2	127,920	19,597	0	19,597	19,597	0	0	19,597
GRV Rural Residential	0.15320	57	771,170	118,143	0	118,143	118,143	0	0	118,143
GRV Industrial	0.15320	2	35,360	5,417	0	5,417	5,417	0	0	5,417
UV Rural, Rural Residential and Mining Tenements										
Non Rateable				0	0	0	0	0	0	0
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	0.00516	133	298,629,000	1,540,329	0	1,540,329	1,540,328	0	0	1,540,328
Non Rateable										
Non Rateable	0.00000	0	0	0	0	0	0	0	0	0
Sub-Total		228	299,970,090	1,745,783	0	1,745,783	1,745,783	0	0	1,745,783
Minimum payment										
Gross rental value										
GRV Residential	1,600	46	247,768	73,600	0	73,600	73,600	0	0	73,600
GRV Special Use	1,600	2	14,133	3,200	0	3,200	3,200	0	0	3,200
GRV Rural Residential	1,600	45	200,504	72,000	0	72,000	72,000	0	0	72,000
Unimproved value										
UV Rural, Rural Residential and Mining Tenements	1,600	95	18,438,335	152,000	0	152,000	152,000	0	0	152,000
Sub-total		188	18,900,740	300,800	0	300,800	300,800	0	0	300,800
Discount		416	318,870,830	2,046,583	0	2,046,583	2,046,583	0	0	2,046,583
Concession						0	0			0
Amount from general rates										
Rates Written Off		0	0	0	0	2,046,583				2,046,583
Ex-gratia rates		0	0	0	0	0	0	0	0	0
Total		416				2,051,418				2,046,583

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								
		0	0	0	0	0	0	0	0
647	2016 Isuzu Crew Cab Truck - WD.6	6,585	55,000	48,415	0	0	0	0	0
693	2024 Isuzu MU-X 4X4 LSU Auto 3.0L (OM) WD001	17,393	51,500	34,107	0	0	0	0	0
692	2024 Isuzu MU-X 4X4 SUV Wagon Auto 3.0L (CEO) OWD	20,079	54,000	33,921	0	0	0	0	0
	Isuzu MU-X 0 WD (Second Changeover)	43,500	54,000	10,500	0	0	0	0	0
695	2024 Isuzu D-MAX RG1 C/CAB SX Auto 3.0L (WS)	21,042	49,500	28,458	0	0	0	0	0
		108,598	264,000	155,402	0	0	0	0	0

The Shire has no assets budgeted for disposal in 2023/24.



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Land held for resale - cost	50,000	50,000	0	0	0
Buildings	9,000	9,000	1,498	303	(1,195)
Furniture and equipment	22,000	22,000	1,666	0	(1,666)
Plant and equipment	409,000	409,000	0	130	130
Infrastructure - roads	2,884,651	2,884,651	0	309,207	309,207
Infrastructure - bridges	1,151,411	1,151,411	0	0	0
Infrastructure - footpaths	5,902	5,902	0	0	0
Payments for Capital Acquisitions	4,531,964	4,531,964	3,164	309,640	306,476
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,642,725	3,642,725	0	2,455	2,455
Other (disposals & C/Fwd)	264,000	264,000	0	0	0
Cash backed reserves					
Plant replacement reserve	145,000	145,000	0	0	0
WSFN Funding reserve	35,000	35,000	0	0	0
Contribution - operations	445,239	445,239	3,164	307,186	304,022
Capital funding total	4,531,964	4,531,964	3,164	309,640	306,476

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

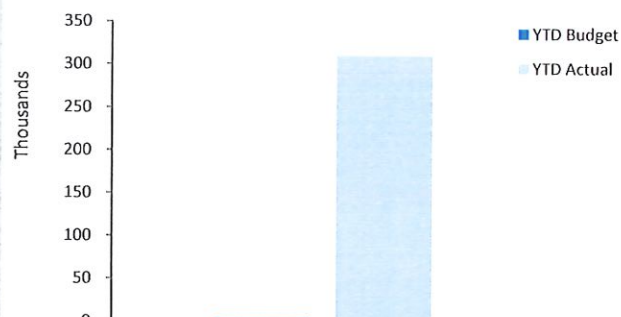
Initial recognition and measurement for assets held at cost

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

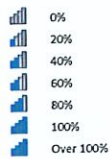
Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators



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

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

Account Number	Job Number	Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
Land Held for Resale								
Other Property & Services								
E14761	511		Land Held for Resale - Industrial Estate & Lot 801	(50,000)	(50,000)	0	0	0
Total - Other Property & Services				(50,000)	(50,000)	0	0	0
Total - Land Held for Resale				(50,000)	(50,000)	0	0	0
Buildings								
Economic Services								
E13260	521		Purchase Buildings-Tourism	(9,000)	(9,000)	(1,498)	(303)	1,195
Total - Economic Services				(9,000)	(9,000)	(1,498)	(303)	1,195
Total - Buildings				(9,000)	(9,000)	(1,498)	(303)	1,195
Plant & Equipment								
Transport								
E12360	525		Purchase Plant & Equipment-Plant	(409,000)	(409,000)	0	(130)	(130)
Total - Transport				(409,000)	(409,000)	0	(130)	(130)
Total - Plant & Equipment				(409,000)	(409,000)	0	(130)	(130)
Furniture & Equipment								
Economic Services								
E13450	523		CRC - Purchase Furniture & Equipment*	(10,000)	(10,000)	(1,666)	0	1,666
Total - Economic Services				(10,000)	(10,000)	(1,666)	0	1,666
Other Property & Services								
E14560	523		Purchase Furniture & Equipment-Administration	(12,000)	(12,000)	0	0	0
Total - Other Property & Services				(12,000)	(12,000)	0	0	0
Total - Furniture & Equipment				(22,000)	(22,000)	(1,666)	0	1,666
Infrastructure - Roads								
Transport								
E12102	RRG007	541	RRG - York William Rd Final Seal SLK 0.00-3.00(10mm CRM)	(220,500)	(220,500)	0	(4,892)	(4,892)
E12102	RRG242	541	RRG - York Williams Road Reconstruct from SKL 3.00-6.00	(676,960)	(676,960)	0	0	0
E12103	RTR56	541	R2R - North Bannister Wandering and Wandering Pingelly road Seal Repairs	(86,447)	(86,447)	0	0	0
E12105	WSFN241	541	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.10 to SLK13.37	(297,672)	(297,672)	0	(304,315)	(304,315)
E12105	WSFN0055	541	WSFN - Wandering Bannister Rd SLK 9.10-13.60 (4.5km)	(1,603,072)	(1,603,072)	0	0	0
Total - Transport				(2,884,651)	(2,884,651)	0	(309,207)	(309,207)
Total - Infrastructure - Roads				(2,884,651)	(2,884,651)	0	(309,207)	(309,207)
Infrastructure - Footpaths								
Transport								
E12140	BN03	543	Bike Network - Cheetanin St Shared Path (Design)	(5,902)	(5,902)	0	0	0
Total - Transport				(5,902)	(5,902)	0	0	0
Total - Infrastructure - Footpaths				(5,902)	(5,902)	0	0	0
Infrastructure - Bridges								
Transport								
E12120	BR0424	550	Bridge replacment 0424A Wandering Pingelly RD	(1,151,411)	(1,151,411)	0	0	0
Total - Transport				(1,151,411)	(1,151,411)	0	0	0
Total - Infrastructure - Bridges				(1,151,411)	(1,151,411)	0	0	0
Grand Total				(4,531,964)	(4,531,964)	(3,164)	(309,640)	(306,476)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

FINANCING ACTIVITIES

NOTE 7

BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services														
Industrial Estate Development	10	63,008	0	0	0	0	(6,626)	(6,626)	63,008	56,382	56,382	8	(2,795)	(2,795)
Industrial Estate Development	11	350,000	0	0	0	0	(28,153)	(28,153)	350,000	321,847	321,847	4,041	(16,106)	(16,106)
Total		413,008	0	0	0	0	(34,779)	(34,779)	413,008	378,229	378,229	4,048	(18,901)	(18,901)
Current borrowings		34,853							34,853					
Non-current borrowings		378,154							378,154					
		413,008							413,008					

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

FINANCING ACTIVITIES
NOTE 8
LEASE LIABILITIES

Repayments - leases

Information on leases		New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
		Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars	Lease No.	1 July 2025											
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport													
JCB Excavator	1	151,252	0	0	0	(7,486)	(43,751)	(43,751)	107,501	107,501	(1,412)	(7,095)	(7,095)
Total		151,252	0	0	0	(7,486)	(43,751)	(43,751)	107,501	107,501	(1,412)	(7,095)	(7,095)
Current lease liabilities		43,751											
Non-current lease liabilities		107,501											
		151,252											

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave reserve	22,096.97	963.00	92.98	0.00	0.00	0.00	0.00	23,059.97	22,189.95
Land & building reserve	87,729.28	3,824.00	369.14	0.00	0.00	0.00	0.00	91,553.28	88,098.42
Plant replacement reserve	3,662.28	160.00	15.41	318,086.00	0.00	(145,000.00)	0.00	176,908.28	3,677.69
Office equipment reserve	16,859.57	735.00	70.94	0.00	0.00	0.00	0.00	17,594.57	16,930.51
Fuel facility reserve	104,941.97	4,574.00	441.58	0.00	0.00	0.00	0.00	109,515.97	105,383.55
WSFN Funding reserve	40,000.00	1,744.00	0.00	0.00	0.00	(35,000.00)	0.00	6,744.00	40,000.00
	275,290.07	12,000.00	990.05	318,086.00	0.00	(180,000.00)	0.00	425,376.07	276,280.12

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

NOTE 10
BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
			Opening Surplus(Deficit)			0	0
							0
							0
							0
				0	0	0	0

13.3 Accounts for Payment 31 July 2025

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Dr Alistair Pinto – Chief Executive Officer
Authorising Officer	Dr Alistair Pinto – Chief Executive Officer
Date:	5 September 2025
Disclosure of Interest:	N/A
Attachments:	Payment Listing and Credit Card Statement 31 July 2025
Previous Reference:	Nil

Summary:

Council to note payments of accounts as presented.

Background:

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

Comment:

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

Consultation:

There has been no consultation.

Statutory Environment:

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

12 (1) A list of creditors is to be compiled for each month showing –

- (a) The payee's name;
- (b) The amount of the payment;
- (c) Sufficient information to identify to transaction; and
- (d) The date of the meeting of the council to which the list is to be presented.

Policy Implications:

There are no policy implications.

Financial Implications:

There are no financial implications.

Strategic Implications:

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

Sustainability Implications:

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

Risk Implications:

Risk	Low (2)
Risk Likelihood (based on history and with existing controls)	Unlikely (2)
Risk Impact / Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Low (2)
Risk Action Plan (Controls or Treatment Proposed)	Low (4)

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of two (2) has been determined for this item. Any items with a risk rating over 10 (considered to be high or extreme risk) will be added to the Risk Register to ensure Local Government Act and Regulations compliance.

Voting Requirements:

Simple Majority

Shire of Wandering**Certificate of Expenditure –31 July 2025**

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT 10435 – EFT 10560	\$369,712.62
Direct Debits	DD 5327.1 – DD 5382.1	\$ 35,112.94
Cheques	N/A	-
	TOTAL	\$404,825.56

to the Municipal and Trust Accounts, totalling \$404,825.56 which were submitted to each member of the Council on 18 September 2025 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.

040925

Moved:

Cr M Watts

Seconded:

Cr D Jennings

Recommendation and Council Decision:

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$404,825.56 (attached) be noted as approved for payment and credit card statement be noted.

Carried by Simple Majority 5/0

For: Cr Little, Cr Price, Cr Cowan, Cr Jennings, Cr WattsAgainst: Nil

Shire of Wandering
List of Accounts for Payments for July 2025

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10435	02/07/2025	Shire of Wandering Christmas Club	Payroll deductions		-\$ 175.00
DEDUCTION	01/07/2025	Shire of Wandering Christmas Club	Payroll Deduction	\$ 175.00	
EFT10436	02/07/2025	Shire of Wandering Staff Lotto	Payroll deductions		-\$ 75.00
DEDUCTION	01/07/2025	Shire of Wandering Staff Lotto	Payroll Deduction	\$ 75.00	
EFT10437	02/07/2025	Wandering Smash Repairs	Payroll deductions		-\$ 600.00
DEDUCTION	01/07/2025	Wandering Smash Repairs	Payroll Deduction	\$ 600.00	
EFT10447	11/07/2025	Alan John Price	Councillor allowances TIL 30/06/2025		-\$ 1,493.49
COUNJUNE	30/06/2025	Alan John Price	Councillor allowances	\$ 1,493.49	
EFT10448	11/07/2025	Allwest Plant Hire	Works- Equipment Hire		-\$ 1,980.00
42300	30/06/2025	Allwest Plant Hire	Pipe Laser- 01/06/25-09/06/2025	\$ 1,980.00	
EFT10449	11/07/2025	Altus Planning	Town Planning Consultant Expenses		-\$ 1,930.51
AP4026	01/07/2025	Altus Planning	June 2025	\$ 1,930.51	
EFT10450	11/07/2025	Anitra Stene	Tourism Ingo Board Design Work - Amendments		-\$ 240.00
140	27/06/2025	Anitra Stene	Amendments to Board as per Working Group Request	\$ 240.00	
EFT10451	11/07/2025	BOC	Works- Container Service		-\$ 32.73
5006664555	28/06/2025	BOC	Container Service, Oxygen, Acetylene, Argoshield, Medical Oxygen	\$ 32.73	
EFT10452	11/07/2025	Beacon Equipment	Equipment Purchase		-\$ 1,420.00
81736#21	08/07/2025	Beacon Equipment	New Posthole Borer	\$ 1,420.00	
EFT10453	11/07/2025	Best Office Systems	Copier contract - CRC		-\$ 208.15
647673	30/06/2025	Best Office Systems	B&W Copies, Colour Copies, Echo - 75% of colour	\$ 208.15	
EFT10454	11/07/2025	Bob Waddell & Associates	Accounting Services - Ass 2024/25 AFR & Budget		-\$ 2,728.00
4612	30/06/2025	Bob Waddell & Associates	Assistance with 2024/25 AFR & Budget	\$ 1,584.00	
4624	07/07/2025	Bob Waddell & Associates	Assistance with 2024/25 AFR & Budget	\$ 1,144.00	
EFT10455	11/07/2025	Boddington Electrical Services Pty Ltd	Electrical Services		-\$ 1,641.75
INV0292	30/06/2025	Boddington Electrical Services Pty Ltd	Test and tag all appliances	\$ 1,641.75	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10456	11/07/2025	Boddington Hardware & Newsagency	Boddington Hardware Monthly Expenditure		-\$ 162.38
102027682	01/07/2025	Boddington Hardware & Newsagency	Light Globes- Shire Office	\$ 11.98	
101029103	04/07/2025	Boddington Hardware & Newsagency	Light Globes- Shire Office	\$ 101.15	
102027985	07/07/2025	Boddington Hardware & Newsagency	Boddington Hardware Monthly Expenditure	\$ 49.25	
EFT10457	11/07/2025	Boddington News	Boddington News		-\$ 12.00
583	23/05/2025	Boddington News	Edition #759	\$ 12.00	
EFT10458	11/07/2025	Bookeasy Australia Pty Ltd	Online booking system fee		-\$ 242.00
00005493	30/06/2025	Bookeasy Australia Pty Ltd	Caravan Park, June 2025	\$ 242.00	
EFT10459	11/07/2025	Cr Gillian Hansen	Councillor allowances TIL 30/06/2025		-\$ 1,243.49
JUNEALLOWANCE	30/06/2025	Cr Gillian Hansen	Councillor allowances	\$ 1,243.49	
EFT10460	11/07/2025	Dennis Jennings	Councillor allowances TIL 30/06/2025		-\$ 1,243.49
COUNJUNE	30/06/2025	Dennis Jennings	Councillor allowances	\$ 1,243.49	
EFT10461	11/07/2025	Edwards Isuzu Ute	Vehicle Change Over		-\$ 3,500.00
T-7830	11/06/2025	Station motors 1974 Pty Ltd T/a Edwards Isuzu Ute	MY25 MU-X LSU 4x4 AUTO, MY24 MU-X LSU 4x4 AUTO - WD001-Build MMY 0724	\$ 3,500.00	
EFT10462	11/07/2025	Focus Networks	Managed Computer Services and Support-Rates		-\$ 4,001.80
14893	30/06/2025	Focus Networks	Managed Computer CRC, Works Admin, General Administration- June	\$ 317.90	
11364G	03/07/2025	Focus Networks	Apply tax patch to Synergy	\$ 203.50	
MPSD-14917	07/07/2025	Focus Networks	Managed Computer /Server Services Rates CRC, Works Admin, General Administration- July	\$ 3,480.40	
EFT10463	11/07/2025	GX Outdoors PTY Ltd	Equipment Purchase- Pumpreys Bridge		-\$ 3,476.00
120611	04/07/2025	GX Outdoors PTY Ltd	Integra-EX 2m Table Setting - Surface Mount - Deluxe Finish	\$ 3,476.00	
EFT10464	11/07/2025	Ian Turton	Councillor allowances TIL 30/06/2025		-\$ 1,243.49
COUNJUNE	30/06/2025	Ian Turton	Councillor allowances	\$ 1,243.49	
EFT10465	11/07/2025	JEB Cleaning Services	Cleaning contract		-\$ 2,352.00
0022	23/06/2025	JEB Cleaning Services	Cleaning contract- -23/06/25-06/07/2025	\$ 2,352.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10466	11/07/2025	Kennards Hire	Works- Equipment Hire		-\$ 1,120.00
27616864	30/06/2025	Kennards Hire	Hire of 2 VMS boards- 20/06/25-30/06/2025	\$ 1,120.00	
EFT10467	11/07/2025	Light up Bottle	The Wandering Collective		-\$ 28.80
LINDAT	05/07/2025	Light up Bottle	Sales as at 26/06/25	\$ 28.80	
EFT10468	11/07/2025	Linda Barge	The Wandering Collective		-\$ 20.80
009	26/06/2025	Linda Barge	Sales as at 23/06/2025	\$ 20.80	
EFT10469	11/07/2025	Linkwest	Linkwest Membership		-\$ 640.00
746	30/06/2025	Linkwest	Linkwest Membership- 01/07/2025-30/06/2026	\$ 420.00	
747	07/07/2025	Linkwest	Assure Care Membership - x1 - CRC Governance Grant	\$ 55.00	
753	09/07/2025	Linkwest	Assure Care Membership x3 - CRC Governance Grant	\$ 165.00	
EFT10470	11/07/2025	Local Government Professionals Australia WA	LG Professionals Membership 2025 -2026		-\$ 940.00
34585	01/07/2025	Local Government Professionals Australia WA	Membership 2025 - EA	\$ 190.00	
34721	01/07/2025	Local Government Professionals Australia WA	Membership 2025 - SFO	\$ 190.00	
35001	01/07/2025	Local Government Professionals Australia WA	Membership 2025 - CEO	\$ 560.00	
EFT10471	11/07/2025	M2 Technology Group	Quarterly Fee		-\$ 330.00
00114062	03/07/2025	M2 Technology Group	Onhold Messages, After Hours and Seasonal Messages	\$ 330.00	
EFT10472	11/07/2025	MPS Tree Services PTY LTD	Works - North Bannister Wandering Road Project		-\$ 84,150.00
2998	21/06/2025	MPS Tree Services PTY LTD	Mitigation work	\$ 4,950.00	
3084	26/06/2025	MPS Tree Services PTY LTD	Mitigation work	\$ 4,950.00	
3006	27/06/2025	MPS Tree Services PTY LTD	Tree removal/maintenance	\$ 74,250.00	
EFT10473	11/07/2025	Maxwell Watts	Councillor allowances TIL 30/06/2025		-\$ 1,243.49
COUNJUNE	30/06/2025	Maxwell Watts	Councillor allowances	\$ 1,243.49	
EFT10474	11/07/2025	Metal Artwork Creations	Staff Supplies		-\$ 19.64
33183	02/07/2025	Metal Artwork Creations	Name Badge for CEO	\$ 19.64	
EFT10475	11/07/2025	Narrogin Farmers Centre Narrogin	Works - Equipment Repairs		-\$ 2,255.77
311020-00	20/06/2025	Narrogin Farmers Centre Narrogin	Investigate engine failure, assist with machine tow and loading- PEX@- JCB HydroDig Excavator	\$ 2,255.77	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10476	11/07/2025	RingCentral	Phone system Administration		-\$ 662.00
CD_001160614	06/07/2025	RingCentral	Harvest Ban Line, Phone system Council Chambers, Phone system Engineering and Works, Phone system CRC	\$ 662.00	
EFT10477	11/07/2025	Robert John Cowan	Councillor allowances TIL 30/06/2025		-\$ 1,255.17
COUNJUNE	30/06/2025	Robert John Cowan	Councillor allowances	\$ 1,255.17	
EFT10478	11/07/2025	Sheryl Little	Councillor allowances TIL 30/06/2025		-\$ 6,113.10
COUNJUNE	30/06/2025	Sheryl Little	Councillor allowances	\$ 6,113.10	
EFT10479	11/07/2025	Startrack Express	Works- freight for Signs		-\$ 66.01
2000873028	03/07/2025	Startrack Express	freight	\$ 66.01	
EFT10480	11/07/2025	WA Fuel Supplies	Fuel Facility Expense		-\$ 56,625.46
00219316	26/06/2025	WA Fuel Supplies	Purchase Diesel & ULP	\$ 56,625.46	
EFT10481	11/07/2025	WALGA	CEO & Shire President attendance LG Convention		-\$ 4,532.00
SI-014528	30/06/2025	WALGA	Meeting Practices for Good Governance Outcomes for EA 9/9/25	\$ 654.50	
LGC25-100	03/07/2025	WALGA	CEO attendance LG Convention, Shire President attendance LG Convention	\$ 3,877.50	
EFT10482	11/07/2025	Wandering Rural	Caravan Park Expense		-\$ 185.00
10952	03/07/2025	Wandering Rural	gas bottle	\$ 185.00	
EFT10483	11/07/2025	Wandering Seamstress	The Wandering Collective		-\$ 76.00
004	29/06/2025	Wandering Seamstress	Sales as at 26/06/25	\$ 76.00	
EFT10484	11/07/2025	Wandering Smash Repairs	Property Expense		-\$ 2,800.00
6467	01/06/2025	Wandering Smash Repairs	Rent- 5 Hiume Way	\$ 2,800.00	
EFT10485	11/07/2025	Wandering Tavern	Councillor's Meals		-\$ 321.00
00000069	20/06/2025	Wandering Tavern	Councillor's Meals - 20/06/2025	\$ 321.00	
EFT10486	16/07/2025	Shire of Wandering Christmas Club	Payroll deductions		-\$ 175.00
DEDUCTION	15/07/2025	Shire of Wandering Christmas Club	Payroll Deduction	\$ 175.00	
EFT10487	16/07/2025	Shire of Wandering Staff Lotto	Payroll deductions		-\$ 70.00
DEDUCTION	15/07/2025	Shire of Wandering Staff Lotto	Payroll Deduction	\$ 70.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10488	16/07/2025	Wandering Smash Repairs	Payroll deductions		-\$ 600.00
DEDUCTION	15/07/2025	Wandering Smash Repairs	Payroll Deduction	\$ 600.00	
EFT10489	24/07/2025	Australian Taxation Office	BAS June 2025		-\$ 8,715.00
BAS01 25/26	30/06/2025	Australian Taxation Office	GST on Sales, Group Tax Clearing, Quarterly FBT Instalment, GST on Purchases, Fuel Credits, Rounding, Tax Withheld, FBT Expense	\$ 8,715.00	
EFT10490	24/07/2025	Avon Waste	Domestic & commercial general waste services		-\$ 5,399.64
00070590	30/06/2025	Avon Waste	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	\$ 5,399.64	
EFT10491	24/07/2025	Belmont St John Ambulance Western Australia	Depot - Country Kit Sales		-\$ 1,741.28
FAINV01319304	23/07/2025	Belmont St John Ambulance Western Australia	Kit servicing consumables, Kit servicing fee, Defib batteries	\$ 1,741.28	
EFT10492	24/07/2025	Bob Waddell & Associates	Accounting Services		-\$ 4,268.00
4646	14/07/2025	Bob Waddell & Associates	EOM Fuel Reconciliation	\$ 1,012.00	
4651	21/07/2025	Bob Waddell & Associates	24-25 AFR, Joral Correction	\$ 3,256.00	
EFT10493	24/07/2025	Boddington News	Boddington News		-\$ 24.00
605	04/07/2025	Boddington News	Edition #762	\$ 12.00	
612	22/07/2025	Boddington News	Edition #763	\$ 12.00	
EFT10494	24/07/2025	Boddington Plumbing and Gas	Depot Property Expense		-\$ 1,190.24
0240	11/07/2025	Boddington Plumbing and Gas	seal kit on water meter at depot, Bathroom vanity tap leaking	\$ 1,190.24	
EFT10495	24/07/2025	Boral Construction Materials	Works Supplies		-\$ 2,508.00
WA19063429	15/07/2025	Boral Construction Materials	6 ton of pothole patching material	\$ 2,508.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10496	24/07/2025	Focus Networks	Managed Computer /Server Services and Support-Rates Services		-\$ 6,269.26
SAAS-14813	08/05/2025	Focus Networks	Firewall/Remote, Software Management-Rates, CRC, Works Admin, Admin	\$ 1,431.88	
MPSD-14852	03/06/2025	Focus Networks	Firewall/Remote, Software Management-Rates, CRC, Works Admin, Admin	\$ 3,375.90	
SAAS-14880	11/06/2025	Focus Networks	Firewall/Remote, Software Management-Rates, CRC, Works Admin, Admin	\$ 1,459.70	
INV9096	18/07/2025	Focus Networks	Overdue Interest Charges	\$ 0.35	
INV9095	18/07/2025	Focus Networks	Overdue Interest Charges	\$ 1.43	
EFT10497	24/07/2025	Industrial Automation Group	Annual Subscription		-\$ 1,537.80
SINV-15987	14/07/2025	Industrial Automation Group	For standpipe controller	\$ 1,537.80	
EFT10498	24/07/2025	JEB Cleaning Services	Cleaning Contract		-\$ 2,400.00
0023	07/07/2025	JEB Cleaning Services	Cleaning contract t07/07/2025-20/07/2025	\$ 2,400.00	
EFT10499	24/07/2025	JLT	Salary Continuance Insurance Premium		-\$ 3,335.20
062-218295	07/07/2025	JLT	Marine Cargo Insurance Premium	\$ 346.50	
062-218303	07/07/2025	JLT	Salary Continuance Insurance -30/06/25-30/06/2026	\$ 2,988.70	
EFT10500	24/07/2025	LGISWA	Shire Insurance Policy Renewal		-\$ 82,827.42
100-160493-01	07/07/2025	LGISWA	Property Insurance, Public Liability, Workers Compensation - Works & Admin	\$ 81,102.07	
100-162060	23/07/2025	LGISWA	Employee Assistance Program Membership until 31 December 2025	\$ 1,725.35	
EFT10501	24/07/2025	Local Government Professionals Australia WA	Local Government Program		-\$ 1,380.00
46346	01/07/2025	Local Government Professionals Australia WA	Data Drives Decision Program	\$ 1,100.00	
46490	23/07/2025	Local Government Professionals Australia WA	AI Workshop Alistar Pinto	\$ 280.00	
EFT10502	24/07/2025	Local Health Authorities Analytical Committee	Analytical Expenses 2025/2026		-\$ 414.93
MA2025-123	09/07/2025	Local Health Authorities Analytical Committee	Analytical Expenses 2025	\$ 414.93	
EFT10503	24/07/2025	Mandurah Hip Pocket Workwear & Safety	CRC Staff Jackets		-\$ 255.44
166983	18/06/2025	Mandurah Hip Pocket Workwear & Safety	CRC Jackets	\$ 255.44	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10504	24/07/2025	Market Creations	Subscription		-\$ 15,059.00
IHAA-2	01/07/2025	Market Creations	Subscription- CouncilConnect, SSL Certificates - Site Shire, SSL Certificates - CRC Shire- 01/07/2026	\$ 15,059.00	
EFT10505	24/07/2025	Narrogin Pumps Solar & Spraying	Works - Equipment Purchase		-\$ 1,162.71
00062118	22/11/2024	Narrogin Pumps Solar & Spraying	New Water Pump- SLW000	\$ 1,162.71	
EFT10506	24/07/2025	One Music Australia	Community Centre Expense		-\$ 387.64
APAU-000076153	09/07/2025	One Music Australia	Licence Fees for 2025-2026	\$ 387.64	
EFT10507	24/07/2025	Perth McIntosh & Son WA	Works - Equipment Repairs		-\$ 22,000.00
41771/2005263	15/05/2025	Perth McIntosh & Son WA	Gearbox Repair- Loader WD.1827	\$ 22,000.00	
EFT10508	24/07/2025	Pickles Auctions Pty Ltd	Vehicle Expense - FIRE		-\$ 605.00
DI00295499	07/07/2025	Pickles Auctions Pty Ltd	Valuation for donated Fire Trucks, Valuation for donated Fire Trucks	\$ 605.00	
EFT10509	24/07/2025	Redfish Technologies	CCTV Annual Maintenance		-\$ 1,993.20
66895	04/07/2025	Redfish Technologies	Fee 2025-2026	\$ 1,993.20	
EFT10510	24/07/2025	Rosher	Works - Equipment Repairs		-\$ 152.18
1495706	17/07/2025	Rosher	Small part for jockey wheel	\$ 152.18	
EFT10511	24/07/2025	Shire of Narrogin	EH Officer Service & Food Business Fit out Inspection		-\$ 172.92
B1-WANDERING	15/07/2025	Shire of Narrogin	Senior Health Officer, Labour, Travel, Food Business Fit Out Inspection	\$ 172.92	
EFT10512	24/07/2025	South Regional Tafe	Trainee TAFE Fees		-\$ 260.00
I0033309	15/07/2025	South Regional Tafe	Trainee TAFE Fees	\$ 260.00	
EFT10513	24/07/2025	Spiffy Lawns & Gardens	The Wandering Collective		-\$ 28.80
0095	08/07/2025	Spiffy Lawns & Gardens	Sales as at 23/06/2025	\$ 28.80	
EFT10514	24/07/2025	WA Contract Ranger Services	Contract Ranger Service		-\$ 606.38
00006452	19/07/2025	WA Contract Ranger Services	Contract Ranger Service, Labour & travel- 01/07 & 16/07	\$ 606.38	
EFT10515	24/07/2025	WALGA	Councillor Training		-\$ 1,786.40
LGC25-130	11/07/2025	WALGA	Registration for LG Convention - Cr A Price	\$ 1,786.40	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10516	24/07/2025	WD Auto Repairs	Auto Repairs		-\$ 3,814.36
00002394	02/07/2025	WD Auto Repairs	Fire truck Water Pump & Tyre- WD.821	\$ 2,032.80	
00002404	09/07/2025	WD Auto Repairs	Truck Service - WD422	\$ 1,781.56	
EFT10517	24/07/2025	Wandering Rural	Parks & Garden Expense		-\$ 173.24
10591	21/05/2025	Wandering Rural	Bunny Bait	\$ 73.24	
10683	03/06/2025	Wandering Rural	Freight for pine poles	\$ 100.00	
EFT10518	24/07/2025	Wandering Smash Repairs	Water Usage		-\$ 34.03
00006488	10/07/2025	Wandering Smash Repairs	Water Usage - 5 Humes Way	\$ 34.03	
EFT10519	24/07/2025	Wandering Tavern	Refreshments		-\$ 555.00
00000070	04/07/2025	Wandering Tavern	refreshments for Toolbox	\$ 137.30	
00000071	18/07/2025	Wandering Tavern	Councillor's Meals - Meeting 18/07/2025	\$ 417.70	
EFT10520	24/07/2025	Wilgarra	Works - Road Expense		-\$ 2,640.00
INV0030	15/07/2025	Wilgarra	Gravel royalties - 30 Loads	\$ 2,640.00	
EFT10521	24/07/2025	Yahava Koffeeworks Wholesale	CRC Supplies		-\$ 936.70
1-00027848	11/07/2025	Yahava Koffeeworks Wholesale	Cafe supplies	\$ 936.70	
EFT10522	31/07/2025	Shire of Wandering Christmas Club	Payroll deductions		-\$ 175.00
DEDUCTION	29/07/2025	Shire of Wandering Christmas Club	Payroll Deduction	\$ 175.00	
EFT10523	31/07/2025	Shire of Wandering Staff Lotto	Payroll deductions		-\$ 70.00
DEDUCTION	29/07/2025	Shire of Wandering Staff Lotto	Payroll Deduction	\$ 70.00	
EFT10524	31/07/2025	Wandering Smash Repairs	Payroll deductions		-\$ 600.00
DEDUCTION	29/07/2025	Wandering Smash Repairs	Payroll Deduction	\$ 600.00	
EFT10560	31/07/2025	Commonwealth Bank	Credit card		-\$ 3.33
JULY FEES	01/07/2025	Commonwealth Bank	Comm Bank Credit Card Fees- Fess July 2025	\$ 3.33	
DD5327.1	01/07/2025	Australian Super	Superannuation contributions		-\$ 1,835.19
SUPER	01/07/2025	Australian Super	Payroll Deduction	\$ 1,447.15	
DEDUCTION	01/07/2025	Australian Super	Payroll Deduction	\$ 79.87	
DEDUCTION	01/07/2025	Australian Super	Payroll Deduction	\$ 308.17	
DD5327.2	01/07/2025	Aware Super	Superannuation contributions		-\$ 5,999.11
DEDUCTION	01/07/2025	Aware Super	Payroll Deduction	\$ 862.99	
SUPER	01/07/2025	Aware Super	Payroll Deduction	\$ 5,136.12	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5327.3	01/07/2025	MLC Masterkey	Superannuation contributions		-\$ 513.64
DEDUCTION	01/07/2025	MLC Masterkey	Payroll Deduction	\$ 72.57	
SUPER	01/07/2025	MLC Masterkey	Payroll Deduction	\$ 441.07	
DD5327.4	01/07/2025	HESTA	Superannuation contributions		-\$ 213.35
DEDUCTION	01/07/2025	HESTA	Payroll Deduction	\$ 48.49	
SUPER	01/07/2025	HESTA	Payroll Deduction	\$ 164.86	
DD5327.5	01/07/2025	Macquarie Super	Superannuation contributions		-\$ 134.25
SUPER	01/07/2025	Macquarie Super	Payroll Deduction	\$ 134.25	
DD5327.6	01/07/2025	The Trustee for Keith Bowen Super	Superannuation contributions		-\$ 319.50
SUPER	01/07/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 319.50	
DD5327.7	01/07/2025	Australian Retirement Trust Super Savings	Superannuation contributions		-\$ 259.30
SUPER	01/07/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 259.30	
DD5327.8	01/07/2025	HUB24 Super Fund	Superannuation contributions		-\$ 287.61
SUPER	01/07/2025	HUB24 Super Fund	Payroll Deduction	\$ 287.61	
DD5327.9	01/07/2025	HostPlus Super Fund	Superannuation contributions		-\$ 232.46
SUPER	01/07/2025	HostPlus Super Fund	Payroll Deduction	\$ 232.46	
DD5353.1	15/07/2025	Australian Super	Superannuation contributions		-\$ 1,891.34
SUPER	15/07/2025	Australian Super	Payroll Deduction	\$ 1,491.39	
DEDUCTION	15/07/2025	Australian Super	Payroll Deduction	\$ 317.72	
DEDUCTION	15/07/2025	Australian Super	Payroll Deduction	\$ 82.23	
DD5353.2	15/07/2025	Aware Super	Superannuation contributions		-\$ 6,352.67
DEDUCTION	15/07/2025	Aware Super	Payroll Deduction	\$ 901.31	
SUPER	15/07/2025	Aware Super	Payroll Deduction	\$ 5,451.36	
DD5353.3	15/07/2025	MLC Masterkey	Superannuation contributions		-\$ 531.11
DEDUCTION	15/07/2025	MLC Masterkey	Payroll Deduction	\$ 75.04	
SUPER	15/07/2025	MLC Masterkey	Payroll Deduction	\$ 456.07	
DD5353.4	15/07/2025	HESTA	Superannuation contributions		-\$ 219.12
DEDUCTION	15/07/2025	HESTA	Payroll Deduction	\$ 49.80	
SUPER	15/07/2025	HESTA	Payroll Deduction	\$ 169.32	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5353.5	15/07/2025	The Trustee for Keith Bowen Super	Superannuation contributions		-\$ 328.93
SUPER	15/07/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 328.93	
DD5353.6	15/07/2025	Australian Retirement Trust Super Savings	Superannuation contributions		-\$ 239.61
SUPER	15/07/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 239.61	
DD5353.7	15/07/2025	HUB24 Super Fund	Superannuation contributions		-\$ 286.54
SUPER	15/07/2025	HUB24 Super Fund	Payroll Deduction	\$ 286.54	
DD5353.8	15/07/2025	HostPlus Super Fund	Superannuation contributions		-\$ 280.72
SUPER	15/07/2025	HostPlus Super Fund	Payroll Deduction	\$ 280.72	
DD5359.1	29/07/2025	Australian Super	Superannuation contributions		-\$ 1,891.34
SUPER	29/07/2025	Australian Super	Payroll Deduction	\$ 1,491.39	
DEDUCTION	29/07/2025	Australian Super	Payroll Deduction	\$ 317.72	
DEDUCTION	29/07/2025	Australian Super	Payroll Deduction	\$ 82.23	
DD5359.2	29/07/2025	Aware Super	Superannuation contributions		-\$ 6,406.33
DEDUCTION	29/07/2025	Aware Super	Payroll Deduction	\$ 905.25	
SUPER	29/07/2025	Aware Super	Payroll Deduction	\$ 5,501.08	
DD5359.3	29/07/2025	MLC Masterkey	Superannuation contributions		-\$ 531.11
DEDUCTION	29/07/2025	MLC Masterkey	Payroll Deduction	\$ 75.04	
SUPER	29/07/2025	MLC Masterkey	Payroll Deduction	\$ 456.07	
DD5359.4	29/07/2025	HESTA	Superannuation contributions		-\$ 219.12
DEDUCTION	29/07/2025	HESTA	Payroll Deduction	\$ 49.80	
SUPER	29/07/2025	HESTA	Payroll Deduction	\$ 169.32	
DD5359.5	29/07/2025	The Trustee for Keith Bowen Super	Superannuation contributions		-\$ 328.93
SUPER	29/07/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 328.93	
DD5359.6	29/07/2025	Australian Retirement Trust Super Savings	Superannuation contributions		-\$ 267.51
SUPER	29/07/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 267.51	
DD5359.7	29/07/2025	HUB24 Super Fund	Superannuation contributions		-\$ 281.57
SUPER	29/07/2025	HUB24 Super Fund	Payroll Deduction	\$ 281.57	
DD5359.8	29/07/2025	HostPlus Super Fund	Superannuation contributions		-\$ 278.96
SUPER	29/07/2025	HostPlus Super Fund	Payroll Deduction	\$ 278.96	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5360.1	01/07/2025	Macquarie Super	Superannuation contributions		-\$ 322.68
SUPER	15/07/2025	Macquarie Super	Payroll Deduction	\$ 322.68	
DD5382.1	11/07/2025	De Lage Landen Pty Ltd	JCB Loan- July 2025		-\$ 4,660.94
JCB LEASE	11/07/2025	De Lage Landen Pty Ltd	Loan No JCB Lease Payment - Principle July 2025, Loan No JCB Lease Payment - Interest July 2025	\$ 4,660.94	

Credit Card Breakdown 27/06/2025-26/07/2025					
Date	Supplier	Description	Amount	GST	
06/07/2025	Shire of Wandering DOT	Plate Change WD001	\$ 32.00	\$ 2.91	PO4797
08/07/2025	Target	Items for Cabins	\$ 710.00	\$ 64.55	PO 4744
10/07/2025	Shire of Wandering DOT	Registration of change of vehicle WD001	\$ 115.70	\$ 10.52	PO 4762
14/07/2025	Aussie Broad Band	Shire Back up Internet	\$ 89.00	\$ 8.09	PO4661
14/07/2025	Quay Perth	A.Pinto WALGA Convention	\$ 660.00	\$ 60.00	PO 4790
14/07/2025	Shire of Wandering DOT	Mail Out Drop	\$ 49.30	\$ 4.48	PO 4765
15/07/2025	Coles On line	Café Supplies	\$ 68.25	\$ 6.20	PO 4690
24/07/2025	Canva	Canva Subscription	\$ 164.99	\$ 15.00	PO4768
25/07/2025	Fast Direct Packaging	Event Supply forCAFE	\$ 29.25	\$ 2.66	PO 4779
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
	Commonwealth	Bank Fee	\$ -	\$ -	E14513.520
		TOTAL	\$ 1,918.49	\$ 174.41	

13.4 Accounts for Payment 31 August 2025

File Reference:	N/A
Location:	N/A
Applicant:	N/A
Author:	Dr Alistair Pinto – Chief Executive Officer
Authorising Officer	Dr Alistair Pinto – Chief Executive Officer
Date:	5 September 2025
Disclosure of Interest:	N/A
Attachments:	Payment Listing and Credit Card Statement 31 August 2025
Previous Reference:	Nil

Summary:

Council to note payments of accounts as presented.

Background:

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

Comment:

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

Consultation:

There has been no consultation.

Statutory Environment:

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

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

Policy Implications:

There are no policy implications.

Financial Implications:

There are no financial implications.

Strategic Implications:

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

Sustainability Implications:

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

Risk Implications:

Risk	Low (2)
Risk Likelihood (based on history and with existing controls)	Unlikely (2)
Risk Impact / Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control)	Low (4)
Principal Risk Theme	Low (2)
Risk Action Plan (Controls or Treatment Proposed)	Low (4)

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of two (2) has been determined for this item. Any items with a risk rating over 10 (considered to be high or extreme risk) will be added to the Risk Register to ensure Local Government Act and Regulations compliance.

Voting Requirements:

Simple Majority

Shire of Wandering**Certificate of Expenditure - 31 August 2025**

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
Municipal Fund:		
Electronic Funds Transfers	EFT 10549 – EFT 10613	\$260,556.70
Direct Debits	DD 5372.1 – DD 5417.10	\$ 50,701.31
Cheques	N/A	-
	TOTAL	\$311,258.01

to the Municipal and Trust Accounts, totalling \$311,258.01 which were submitted to each member of the Council on 18 September 2025, 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.

050925

Moved:

Cr R Cowan

Seconded:

Cr M Watts

Recommendation and Council Decision:

That in accordance with section 13 of the Financial Management Regulations of the *Local Government Act 1995* and in accordance with delegation, payment of Municipal Fund vouchers, Licensing, Salaries and Wages and EFT Transfers, Direct Debit totalling \$311,258.01 (attached) be noted as approved for payment and credit card statement be noted.

Carried by Simple Majority 5/0

For: Cr Little, Cr Price, Cr Cowan, Cr Jennings, Cr Watts
Against: Nil

List of Accounts for Payments for August 2025

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10549	13/08/2025	Shire of Wandering Christmas Club	Payroll deductions		-\$ 165.00
DEDUCTION	12/08/2025	Shire of Wandering Christmas Club	Payroll Deduction	\$ 165.00	
EFT10550	13/08/2025	Shire of Wandering Staff Lotto	Payroll deductions		-\$ 65.00
DEDUCTION	12/08/2025	Shire of Wandering Staff Lotto	Payroll Deduction	\$ 65.00	
EFT10551	13/08/2025	Wandering Smash Repairs	Payroll deductions		-\$ 600.00
DEDUCTION	12/08/2025	Wandering Smash Repairs	Payroll Deduction	\$ 600.00	
EFT10552	14/08/2025	Commonwealth Bank	Credit Card Expense		-\$ 1,918.49
320296269	07/07/2025	Commonwealth Bank	Purchases for Caravan Park Cabins - Pillow protectors, pillows, doonas, sheets, doona covers	\$ 710.00	
DOTWD001	08/07/2025	Commonwealth Bank	Change of plates from WDO to stat	\$ 32.00	
DOT001WD	10/07/2025	Commonwealth Bank	Vehicle Licence	\$ 115.70	
49764358	11/07/2025	Commonwealth Bank	CC payment for Aussie Broadband for Council office	\$ 89.00	
223356179	11/07/2025	Commonwealth Bank	Coles online Order- CRC Café Expense	\$ 68.25	
59263	14/07/2025	Commonwealth Bank	Accommodation - Cr A Price - LG Convention, Accommodation - Dr A Pinto - LG Convention	\$ 660.00	
00/7247	14/07/2025	Commonwealth Bank	Mail Out - Wandering Community Centre Reopening	\$ 49.30	
04586	23/07/2025	Commonwealth Bank	Canva Subscription	\$ 164.99	
20912	24/07/2025	Commonwealth Bank	Popcorn Oil for CRC Event	\$ 29.25	
EFT10553	14/08/2025	Aussie Broadband	Broadband		-\$ 79.00
50254882	30/07/2025	Aussie Broadband	Broadband - 19 Humes	\$ 79.00	
EFT10554	14/08/2025	ClickSuper	Transaction fee		-\$ 11.00
DD25061110	18/07/2025	ClickSuper	June 2025	\$ 11.00	
EFT10555	14/08/2025	DOT Licencing	Transport		-\$ 10,214.30
DOTJULY25	01/07/2025	DOT Licencing	WADO July 2025	\$ 10,214.30	
EFT10556	14/08/2025	Easi Fleet PTY LTD-DD	Novated Lease Payments		-\$ 1,611.22
235306	25/07/2025	Easi Fleet PTY LTD-DD	Payroll Deduction	\$ 1,611.22	
EFT10557	14/08/2025	Synergy	Power Usage		-\$ 863.21
2070444926	24/07/2025	Synergy	Street lighting, Usage	\$ 863.21	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10558	14/08/2025	Telstra	Telstra Account Administration Phone/Internet		-\$ 1,177.65
JULY2025	03/07/2025	Telstra	Administration Phone/Internet, Operations Phone, Fire Station Internet, CRC Phone/Internet, Community Centre Internet, Fuel Facility Internet, Depot Internet, Telstra Credit-Telstra 10/06/2511/07/2025	\$ 1,101.57	
T311 JULY	26/07/2025	Telstra	Tims Messaging, Councillors, Fire Control, Fuel facility	\$ 76.08	
EFT10559	14/08/2025	Water Corporation	Water Usage & Service Charges		-\$ 3,737.73
BILLID0161	17/07/2025	Water Corporation	Standpipe, Water use	\$ 211.79	
BILLID0167	23/07/2025	Water Corporation	14 Down St, Water use, Service charge	\$ 76.46	
BILLID0130	23/07/2025	Water Corporation	13 Dunmall Dr, Water use, Service charge	\$ 375.25	
BILLID0094	23/07/2025	Water Corporation	5 Dunmall Dr, Water use, Service charge	\$ 50.43	
BILLID0151	23/07/2025	Water Corporation	1 Dowsett St, Water use, Service charge	\$ 72.45	
BILLID0080	23/07/2025	Water Corporation	19 Humes Wy, Water use, Service charge	\$ 135.77	
BILLID0018	25/07/2025	Water Corporation	Moramocking Fire Water Tank refill - Account no 9024618842	\$ 146.95	
BILLID0146	28/07/2025	Water Corporation	Community Centre, Water use	\$ 44.09	
BILLID0146	28/07/2025	Water Corporation	Depot & standpipe, Water use, Standpipe, Water use	\$ 2,154.29	
BILLID0146	28/07/2025	Water Corporation	CRC & Public Conveniences, Water use - Public Conveniences 80%, Water use - CRC 20%	\$ 129.32	
BILLID0145	28/07/2025	Water Corporation	Administration building, Water use	\$ 61.72	
BILL ID0138	28/07/2025	Water Corporation	Caravan Park, Water Use	\$ 279.21	
EFT10561	21/08/2025	AMPAC	Debt collections costs		-\$ 79.75
121713	08/08/2025	AMPAC	Debt collections costs, Extra GST	\$ 79.75	
EFT10562	21/08/2025	Advertiser Print	Stationary Expense		-\$ 371.00
00013112	01/08/2025	Advertiser Print	Envelopes for 25/26 Rate Notices, Postage	\$ 371.00	
EFT10563	21/08/2025	Altus Planning	Town Planning		-\$ 3,052.50
AP4079	01/08/2025	Altus Planning	July 2025	\$ 3,052.50	
EFT10564	21/08/2025	Armadale Mower World & Service Co	Works - Equipment Repairs		-\$ 766.00
64769#7	11/08/2025	Armadale Mower World & Service Co	repair to chainsaw, fuels and chainsaw part	\$ 766.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10565	21/08/2025	Benara Nurseries	Garden & Works Expense		-\$ 66.67
239769	11/08/2025	Benara Nurseries	various vegie punnets	\$ 66.67	
EFT10566	21/08/2025	Bob Waddell & Associates	Accounting Services		-\$ 13,816.00
4676	04/08/2025	Bob Waddell & Associates	25/26 Budget, Added Additions	\$ 7,172.00	
4687	11/08/2025	Bob Waddell & Associates	Fuel Allocations	\$ 3,080.00	
4704	18/08/2025	Bob Waddell & Associates	Annual Financial Report	\$ 3,564.00	
EFT10567	21/08/2025	Boddington Hardware & Newsagency	Garden & Works Expense		-\$ 29.90
102029521	07/08/2025	Boddington Hardware & Newsagency	Galvanised Nails	\$ 29.90	
EFT10568	21/08/2025	Boddington News	Boddington News		-\$ 12.00
624	01/08/2025	Boddington News	Edition #764	\$ 12.00	
EFT10569	21/08/2025	Boddington Plumbing and Gas	Caravan Park Expense		-\$ 5,295.62
0290	19/08/2025	Boddington Plumbing and Gas	New hot water system and install- Caravan Park	\$ 4,840.00	
0289	19/08/2025	Boddington Plumbing and Gas	Toilet replacement - admin office & Retic installation/repair @ Community centre	\$ 455.62	
EFT10570	21/08/2025	Boral Construction Materials	Works - Road Expense		-\$ 2,508.00
WA19127618	15/08/2025	Boral Construction Materials	6 Tonne of Cold mix for patching	\$ 2,508.00	
EFT10571	21/08/2025	Cemeteries & Crematoria Association of WA	Membership		-\$ 130.00
1875	01/08/2025	Cemeteries & Crematoria Association of WA	Ordinary Membership 2025/26	\$ 130.00	
EFT10572	21/08/2025	Focus Networks	Managed Computer Services		-\$ 5,886.10
INV-11406G	12/08/2025	Focus Networks	Managed Computer /Server Services- Rates,CRC, Works Admin, General Administration	\$ 946.00	
MPSD-14983	12/08/2025	Focus Networks	Managed Computer /Server Services- Rates,CRC, Works Admin, General Administration	\$ 3,480.40	
SAAD- 15008	15/08/2025	Focus Networks	Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-Rates,CRC, Works Admin	\$ 1,459.70	
EFT10573	21/08/2025	Fuel Distributors of WA	Works - Equipment Expense		-\$ 125.35
00682907	14/08/2025	Fuel Distributors of WA	Chain oil	\$ 125.35	
EFT10574	21/08/2025	JEB Cleaning Services	Cleaning contract		-\$ 2,424.00
0025	04/08/2025	JEB Cleaning Services	Cleaning contract -04/08/2025-17/08/2025	\$ 2,424.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10575	21/08/2025	LG Best Practices Pty Ltd	Interim Audit Assistance		-\$ 14,036.00
22909	30/06/2025	LG Best Practices Pty Ltd	Payroll Assistance	\$ 3,432.00	
22910	30/06/2025	LG Best Practices Pty Ltd	Rates support 24/25	\$ 176.00	
22911	30/06/2025	LG Best Practices Pty Ltd	Interim Audit Assistance	\$ 7,304.00	
22969	13/08/2025	LG Best Practices Pty Ltd	Payroll Assistance	\$ 3,124.00	
EFT10576	21/08/2025	Quest Payment Systems	Monthly maintenance fee - Fuel Facility August 2025		-\$ 418.00
61840	15/08/2025	Quest Payment Systems	Monthly maintenance fee - Fuel Facility, August 2025	\$ 418.00	
EFT10577	21/08/2025	RingCentral	Phone system Administration		-\$ 662.00
CD_001187539	06/08/2025	RingCentral	Phone system Administration, Phone system Harvest Ban Line, Phone system Council Chambers, Phone system Engineering and Works, Phone system CRC	\$ 662.00	
EFT10578	21/08/2025	Sheryl Little	Reimbursement		-\$ 115.00
JULY2025	02/07/2025	Sheryl Little	Reimbursement Flowers for CEO - new baby	\$ 115.00	
EFT10579	21/08/2025	Shire of Narrogin	Works - Equipment Expense		-\$ 1,257.75
188	14/08/2025	Shire of Narrogin	Senior Health Officer, Labour, Travel	\$ 51.75	
225	20/08/2025	Shire of Narrogin	Bitumen Emulsion 900ltrs	\$ 1,206.00	
EFT10580	21/08/2025	WALGA	Subscription 2025/2026		-\$ 1,100.00
SI-015504	14/08/2025	WALGA	Central Country Zone Annual Subscription 2025/2026	\$ 1,100.00	
EFT10581	21/08/2025	WD Auto Repairs	Auto Repairs		-\$ 759.66
00002451	13/08/2025	WD Auto Repairs	2 new tyres /supply and fit- WD00	\$ 759.66	
EFT10582	21/08/2025	Wandering Tavern	Councillor Expense		-\$ 150.00
00000072	14/08/2025	Wandering Tavern	Refreshments for Councillor Road Inspection Trip	\$ 150.00	
EFT10583	21/08/2025	Wren Oil	Transfer Station Expense		-\$ 308.00
203782	12/08/2025	Wren Oil	Pump out waste oil from Transfer Station	\$ 308.00	
EFT10584	08/08/2025	Allwest Plant Hire	Works - Equipment Hire		-\$ 5,456.00
42545	01/07/2025	Allwest Plant Hire	Pipe Laser- Hire	\$ 770.00	
42702	31/07/2025	Allwest Plant Hire	Roller Hire & Mobilisation- 08/07-31/07/2025	\$ 4,686.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10585	08/08/2025	Avon Waste	Domestic & commercial general waste		-\$ 4,937.73
00070961	31/07/2025	Avon Waste	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	\$ 4,937.73	
EFT10586	08/08/2025	BOC	Container Service		-\$ 33.82
5006697491	29/07/2025	BOC	Container Service, Oxygen, Acetylene, Argoshield, Medical Oxygen	\$ 33.82	
EFT10587	08/08/2025	Best Office Systems	Printing Contract		-\$ 437.23
648680	24/07/2025	Best Office Systems	Copier Contract - Shire, B&W copies, Colour copies	\$ 248.59	
648748	28/07/2025	Best Office Systems	Copier contract - CRC, B&W Copies, Colour Copies, Echo - 75% of colour	\$ 188.64	
EFT10588	08/08/2025	Birdies Gardening Products	3x garden Beds		-\$ 340.50
106334	29/07/2025	Birdies Gardening Products	6 in one raised garden bed - merino, short round raised garden bed - slate grey, freight	\$ 340.50	
EFT10589	08/08/2025	Bob Waddell & Associates	Accounting Services provided		-\$ 2,860.00
4667	28/07/2025	Bob Waddell & Associates	Accounting Services provided to the Shire of Wandering, Assistance with Fuel Allocations	\$ 2,860.00	
EFT10590	08/08/2025	Boddington Electrical Services Pty Ltd	Property Maintenance		-\$ 921.14
0319	31/07/2025	Boddington Electrical Services Pty Ltd	new stove source and install- 14 Down Street	\$ 921.14	
EFT10591	08/08/2025	Boddington Hardware & Newsagency	Boddington Hardware Monthly Expenditure		-\$ 152.75
102028871	24/07/2025	Boddington Hardware & Newsagency	SDS Plus Shank 40 x 200	\$ 28.50	
102028951	25/07/2025	Boddington Hardware & Newsagency	Gardens - Tap adaptors, & connectors	\$ 97.60	
101030437	31/07/2025	Boddington Hardware & Newsagency	5lt Fuel Can	\$ 26.65	
EFT10592	08/08/2025	Boddington IGA	Catering Expense		-\$ 24.20
019413/19	24/07/2025	Boddington IGA	Works Course Supplies, Cafe Expense	\$ 24.20	
EFT10593	08/08/2025	Bookeasy Australia Pty Ltd	Online booking system fee		-\$ 242.00
00006215	31/07/2025	Bookeasy Australia Pty Ltd	Caravan Park, July 2025	\$ 242.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10594	08/08/2025	Department of Energy, Mines, Industry Regulation & Safety	BSL - Month Service Levy		-\$ 399.80
BSLJUNE25	01/06/2025	Department of Energy, Mines, Industry Regulation & Safety	BSL - Month Service Levy- 01/06/-30/06/2025	\$ 399.80	
EFT10595	08/08/2025	Focus Networks	Monthly MPS Support		-\$ 455.77
SAAS-14946	09/07/2025	Focus Networks	Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-Rates Services, -CRC, Works Admin, Management-Admin	\$ 83.42	
14954	31/07/2025	Focus Networks	Managed Computer /Server Services and Support-Rates, CRC, Works Admin, General Administration	\$ 372.35	
EFT10596	08/08/2025	Herseys Safety Pty Ltd	PPE Expenses		-\$ 2,671.35
4317	25/07/2025	Herseys Safety Pty Ltd	NPF9 Stinga Gloves Pro Sz 9, NPF10 Stinga Gloves Pro Sz 10, 3M Lens Wipes 300 EC005, Savannah Tint Safety Glasses, 40013511 White Spray and Mark, THDWDA Heavy Duty WD Lube Aerosol, 200x5mm Cable Ties, 400x8mm Cable Ties, 15kg bag of rags, Mixed Magic trees, 31/WR80C Clear Delineator 80mm, Red delineator 80mm, Blue Gum Guide Post, Delivery Fee, 2XL Pro Rigger Glove	\$ 2,671.35	
EFT10597	08/08/2025	JEB Cleaning Services	Shire Cleaning Contract		-\$ 2,520.00
0024	21/07/2025	JEB Cleaning Services	Cleaning contract - 21/07/25-03/08/2025	\$ 2,520.00	
EFT10598	08/08/2025	LG Best Practices Pty Ltd	Rates Assistance		-\$ 4,752.00
22958	31/07/2025	LG Best Practices Pty Ltd	Creditors Support	\$ 968.00	
22959	31/07/2025	LG Best Practices Pty Ltd	End of year rates assistance	\$ 748.00	
22960	31/07/2025	LG Best Practices Pty Ltd	Senior Finance Officer - Training and Mentoring	\$ 132.00	
22961	31/07/2025	LG Best Practices Pty Ltd	Assist with Payroll Processing	\$ 880.00	
22962	31/07/2025	LG Best Practices Pty Ltd	Rates Assistance Required for Revenue Officer	\$ 2,024.00	
EFT10599	08/08/2025	MJB Industries	Works Equipment		-\$ 37,479.00
25279-2	29/04/2025	MJB Industries	RC18004, 1800mm Class 4 RRJ Concrete Pipe x 2.44m length, Freight	\$ 37,479.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10600	08/08/2025	OMG - Omnicom Media Group Australia Pty Ltd	Advertising - Update to fees and charges after June OCM		-\$ 342.73
1866772	31/07/2025	OMG - Omnicom Media Group Australia Pty Ltd	Update to fees and charges after June OCM	\$ 342.73	
EFT10601	08/08/2025	Quest Payment Systems	Monthly maintenance fee		-\$ 418.00
61314	25/07/2025	Quest Payment Systems	Fuel Facility, July 2025	\$ 418.00	
EFT10602	08/08/2025	Startrack Express	Freight		-\$ 149.00
2000900059	24/07/2025	Startrack Express	Library books	\$ 149.00	
EFT10603	08/08/2025	Steven Tweedie	Councillor Training		-\$ 1,925.00
SHIREWAND	18/07/2025	Steven Tweedie	17/7/2025	\$ 1,925.00	
EFT10604	08/08/2025	WA Fuel Supplies	Fuel Facility purchase		-\$ 55,408.85
00221775	23/07/2025	WA Fuel Supplies	Diesel, ULP	\$ 55,408.85	
EFT10605	08/08/2025	WALGA	WALGA Association Membership		-\$ 20,106.36
SI-015386	31/07/2025	WALGA	WALGA Association Membership, Procurement Services, Council Connect, Council Connect, Employee Relations Services, Local Laws Services, Governance Services	\$ 20,106.36	
EFT10606	08/08/2025	Wandering Camp Out Weekend	Collective Sales		-\$ 48.00
0065	14/10/2024	Wandering Camp Out Weekend	Sales- WCOW Merch	\$ 48.00	
EFT10607	29/08/2025	Down To Earth Training & Assessing	Works Crew Training		-\$ 3,700.00
00044316	25/08/2025	Down To Earth Training & Assessing	Chainsaw refreshers & Skid Steer -	\$ 3,700.00	
EFT10608	29/08/2025	Liberty Rural	Fuel Facility - Fuel Purchase		-\$ 39,847.01
F14764432	20/08/2025	Liberty Rural	Diesel, ULP	\$ 39,847.01	
EFT10609	29/08/2025	Shire of Wandering Petty Cash	Account Service Fee		-\$ 3.00
JULYFEE	15/07/2025	Shire of Wandering Petty Cash	Petty Cash Account Service Fee	\$ 3.00	
EFT10610	26/08/2025	Shire of Wandering	Payroll deductions		-\$ 283.56
DEDUCTION	26/08/2025	Shire of Wandering	Payroll Deduction	\$ 283.56	
EFT10611	26/08/2025	Shire of Wandering Christmas Club	Payroll deductions		-\$ 165.00
DEDUCTION	26/08/2025	Shire of Wandering Christmas Club	Payroll Deduction	\$ 165.00	
EFT10612	26/08/2025	Shire of Wandering Staff Lotto	Payroll deductions		-\$ 65.00
DEDUCTION	26/08/2025	Shire of Wandering Staff Lotto	Payroll Deduction	\$ 65.00	

Chq/EFT	Date	Name	Description	Amount	Amount
EFT10613	26/08/2025	Wandering Smash Repairs	Payroll deductions		-\$ 600.00
DEDUCTION	26/08/2025	Wandering Smash Repairs	Payroll Deduction	\$ 600.00	
DD5372.1	12/08/2025	Australian Super	Superannuation contributions		-\$ 1,891.34
SUPER	12/08/2025	Australian Super	Payroll Deduction	\$ 1,491.39	
DEDUCTION	12/08/2025	Australian Super	Payroll Deduction	\$ 317.72	
DEDUCTION	12/08/2025	Australian Super	Payroll Deduction	\$ 82.23	
DD5372.2	12/08/2025	Aware Super	Superannuation contributions		-\$ 5,859.99
DEDUCTION	12/08/2025	Aware Super	Payroll Deduction	\$ 879.54	
SUPER	12/08/2025	Aware Super	Payroll Deduction	\$ 4,980.45	
DD5372.3	12/08/2025	MLC Masterkey	Superannuation contributions		-\$ 531.11
DEDUCTION	12/08/2025	MLC Masterkey	Payroll Deduction	\$ 75.04	
SUPER	12/08/2025	MLC Masterkey	Payroll Deduction	\$ 456.07	
DD5372.4	12/08/2025	HESTA	Superannuation contributions		-\$ 800.89
DEDUCTION	12/08/2025	HESTA	Payroll Deduction	\$ 182.02	
SUPER	12/08/2025	HESTA	Payroll Deduction	\$ 618.87	
DD5372.5	12/08/2025	The Trustee for Keith Bowen Super	Superannuation contributions		-\$ 357.25
SUPER	12/08/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 357.25	
DD5372.6	12/08/2025	Australian Retirement Trust Super Savings	Superannuation contributions		-\$ 239.61
SUPER	12/08/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 239.61	
DD5372.7	12/08/2025	HUB24 Super Fund	Superannuation contributions		-\$ 281.61
SUPER	12/08/2025	HUB24 Super Fund	Payroll Deduction	\$ 281.61	
DD5372.8	12/08/2025	HostPlus Super Fund	Superannuation contributions		-\$ 277.21
SUPER	12/08/2025	HostPlus Super Fund	Payroll Deduction	\$ 277.21	
DD5398.1	26/08/2025	Australian Super	Superannuation contributions		-\$ 1,979.34
SUPER	26/08/2025	Australian Super	Payroll Deduction	\$ 1,559.39	
DEDUCTION	26/08/2025	Australian Super	Payroll Deduction	\$ 337.72	
DEDUCTION	26/08/2025	Australian Super	Payroll Deduction	\$ 82.23	
DD5398.2	26/08/2025	Aware Super	Superannuation contributions		-\$ 6,842.79
DEDUCTION	26/08/2025	Aware Super	Payroll Deduction	\$ 892.92	
SUPER	26/08/2025	Aware Super	Payroll Deduction	\$ 5,949.87	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5398.3	26/08/2025	MLC Masterkey	Superannuation contributions		-\$ 531.11
DEDUCTION	26/08/2025	MLC Masterkey	Payroll Deduction	\$ 75.04	
SUPER	26/08/2025	MLC Masterkey	Payroll Deduction	\$ 456.07	
DD5398.4	26/08/2025	The Trustee for Keith Bowen Super	Superannuation contributions		-\$ 333.01
SUPER	26/08/2025	The Trustee for Keith Bowen Super	Payroll Deduction	\$ 333.01	
DD5398.5	26/08/2025	Australian Retirement Trust Super Savings	Superannuation contributions		-\$ 236.33
SUPER	26/08/2025	Australian Retirement Trust Super Savings	Payroll Deduction	\$ 236.33	
DD5398.6	26/08/2025	HUB24 Super Fund	Superannuation contributions		-\$ 276.51
SUPER	26/08/2025	HUB24 Super Fund	Payroll Deduction	\$ 276.51	
DD5398.7	26/08/2025	HostPlus Super Fund	Superannuation contributions		-\$ 278.96
SUPER	26/08/2025	HostPlus Super Fund	Payroll Deduction	\$ 278.96	
DD5416.1	26/08/2025	Commonwealth Bank	Credit Card Expense		-\$ 1,664.58
DOT	29/07/2025	Commonwealth Bank	Change of plates WD0	\$ 32.00	
JULY-AUG25	01/08/2025	Commonwealth Bank	Comm Bank Credit Card Fees	\$ 80.00	
DOTPT1	26/08/2025	Commonwealth Bank	Number plate change on both donated fire trucks pt 1	\$ 32.00	
DOTPT2	26/08/2025	Commonwealth Bank	Number plate change on both donated fire trucks pt 2	\$ 32.00	
COLES01	24/07/2025	Commonwealth Bank	CRC Cafe Expense, Council Refreshments for Councillors	\$ 177.53	
DOT02	31/07/2025	Commonwealth Bank	Change of Plate WD0	\$ 76.05	
COLES02	29/07/2025	Commonwealth Bank	Milk, Catering - Community Centre Re-opening	\$ 536.03	
04586	23/07/2025	Commonwealth Bank	Canva Subscription	\$ 164.99	
50541470	27/07/2025	Commonwealth Bank	Aussie Broadband for Council office	\$ 89.00	
502666319	08/08/2025	Commonwealth Bank	Fitted Queen Bed Sheets for Cabins - Kmart	\$ 136.00	
COLES03	18/08/2025	Commonwealth Bank	Coles online order - Council Office & chambers, Coles online order - CRC Cafe expense	\$ 255.98	
1STCHOICE	23/08/2025	Commonwealth Bank	Councillor refreshments	\$ 53.00	
DD5417.1	29/08/2025	Aussie Broadband	Broadband		-\$ 79.00
51041019	16/08/2025	Aussie Broadband	19 Humes	\$ 79.00	
DD5417.2	19/08/2025	Synergy	Power Usage		-\$ 471.55
2010508768	30/07/2025	Synergy	31 Dunmall Dr, Usage	\$ 471.55	

Chq/EFT	Date	Name	Description	Amount	Amount
DD5417.3	12/08/2025	Synergy	Power Usage		-\$ 2,111.29
2002560087	23/07/2025	Synergy	Depot, Usage	\$ 441.12	
2046477893	23/07/2025	Synergy	Fuel facility, Usage	\$ 505.46	
2098377261	23/07/2025	Synergy	Administration Office, Usage	\$ 1,031.57	
2018500541	23/07/2025	Synergy	Community Centre, Usage	\$ 133.14	
DD5417.4	14/08/2025	Synergy	Power Usage		-\$ 733.72
2062458740	25/07/2025	Synergy	19 Humes Wy, Usage	\$ 733.72	
DD5417.5	04/08/2025	Telstra	Telstra Account Administration Phone/Internet		-\$ 1,101.57
TELAUG2025	18/07/2025	Telstra	Administration Phone/Internet, Operations Phone, Fire Station Internet, CRC Phone/Internet, Community Centre Internet, Fuel Facility Internet, Depot Internet, Telstra Credit	\$ 1,101.57	
DD5417.6	31/08/2025	DOT Licencing	Transport WADO - August Transactions		-\$ 17,553.15
DOTAUG25	01/08/2025	DOT Licencing	Transport WADO	\$ 17,553.15	
DD5417.7	25/08/2025	ClickSuper	Transaction fee		-\$ 28.60
DD25070114	11/08/2025	ClickSuper	Transaction fee, July 2025	\$ 28.60	
DD5417.8	27/08/2025	Easi Fleet PTY LTD-DD	Novated Lease Payments		-\$ 1,611.22
238465	27/08/2025	Easi Fleet PTY LTD-DD	Payroll Deduction	\$ 1,611.22	
DD5417.9	13/08/2025	Synergy	Power Usage		-\$ 3,757.19
2002562223	24/07/2025	Synergy	Caravan Park & Fire Station, Caravan Park, Fire Station	\$ 2,940.67	
2038481194	24/07/2025	Synergy	CRC & public conveniences, CRC, Public conveniences	\$ 816.52	
DD5417.10	22/08/2025	Synergy	Power Usage		-\$ 872.38
2066475558	01/08/2025	Synergy	Street lighting, Usage	\$ 872.38	

Credit Card Breakdown 27/07/2025-26/08/2025					
Date	Supplier	Description	Amount	GST	
29/07/2025	Coles on line	CRC Café & Shire Kitchen Expense	\$ 177.53	\$ 16.14	PO4780
29/07/2025	Shire of Wandering	Transfer of plates WDO	\$ 32.00	\$ 2.91	PO4847
31/07/2025	Shire of Wandering	Transfer of plates WDO	\$ 76.05	\$ 6.91	PO4788
01/08/2025	Coles on line	Community Centre Reopening - CRC	\$ 536.03	\$ 48.73	PO4785
05/08/2025	Canva	Subscription	\$ 164.99	\$ 15.00	PO4768
11/08/2025	Kmart	Sheets For Cabin	\$ 136.00	\$ 12.36	PO4795
11/08/2025	Aussie Broad Band	Shire back up Internet	\$ 89.00	\$ 8.09	PO4661
22/08/2025	Coles on line	Café Supplies & Council chambers	\$ 255.98	\$ 23.27	PO4804
25/08/2025	1st Choice Riverton	Councilar Chamber Supplies	\$ 53.00	\$ 4.82	PO4844
26/08/2025	Shire of Wandering	DOT- Transfer of plates	\$ 32.00	\$ 2.91	PO4818
26/08/2025	Shire of Wandering	DOT- Transfer of plates	\$ 32.00	\$ 2.91	PO4818
				\$ -	
				\$ -	
				\$ -	
				\$ -	
				\$ -	
	Commonwealth	Bank Fee	\$ 80.00		E14513.520
		TOTAL	\$ 1,664.58	\$ 144.05	

14 Planning and Technical Services

Nil.

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

Nil.

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

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

16.1 Elected Members

Nil.

16.2 Officers

Nil.

17. Matters Behind Closed Doors

Nil.

18. Closure of Meeting

The Presiding Member declared the meeting closed at 4.26pm.