

# Notice of Meeting



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Dear Elected Member

The next Ordinary meeting of the Shire of Wandering will be held on Thursday 20 June 2024 in the Council Chambers commencing at 3.30pm.

## **Schedule**

2.30pm	Audit Committee Meeting
3.30pm	Ordinary Council Meeting

Alan Hart  
**Chief Executive Officer**

14 June 2024

## **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.

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.

## **AGENDA**

Shire of Wandering  
Ordinary Council Meeting  
20 June 2024

## **OUR VISION**

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

# DISCLAIMER

## INFORMATION FOR THE PUBLIC ATTENDING COUNCIL MEETINGS

### Please Note:

The recommendations contained in this agenda are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Councils decision.

### Meeting Procedures:

1. All Council meetings are open to the public, except for matter raised by Council under "confidential items".
2. Members of the public may ask a question at an ordinary Council Meeting under "public question time".
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceeding, just raise your hand when the presiding member announces public question time.
4. All other arrangements are in accordance with the Council's standing orders, policies and decision of the Shire of Wandering.

### Council Meeting Information:

Your Council generally handles all business at Ordinary or Special Council Meetings.

From time to time Council may form a Committee to examine subjects and then report back to Council.

Generally all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters under "confidential items". On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this as the last item of business of the meeting.

Public Question Time. It is a requirement of the *Local Government Act 1995* to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the presiding member.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and the response is included in the meeting minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answers prior to the next ordinary meeting of Council.

Councillors may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter trivial, insignificant or in common with a significant number of electors or ratepayers. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have a financial interest in a matter on the Agenda. The member of staff must declare that interest and generally the presiding member of the meeting will advise the Officer if he/she is to leave the meeting.

Agendas, including an Information Bulletin, are delivered to Councillors within the requirements of the *Local Government Act 1995*, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by a Shire Officer. An Agenda item, including a recommendation, will then be submitted to Council for consideration. The Agenda closes the Friday week prior to the Council Meeting (i.e. ten (10) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

Agendas for Ordinary Meetings are available at the Shire of Wandering Office and on the Shire website seventy-two (72) hours prior to the meeting and the public are invited to view a copy at the Shire Office.

Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendations until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 2).

Public Inspection of Unconfirmed Minutes (Regulation 13).

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection from the Shire of Wandering Office and the Shire of Wandering website within ten (10) working days after the Meeting.

**Alan Hart**  
**Chief Executive Officer**

## SHIRE OF WANDERING

Agenda for the Ordinary Meeting of Council to be held in the Council Chambers on Thursday 20 June 2024 – commencing at 3.30pm.

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**1. Declaration of Opening / Announcements of Visitors**

The Presiding Member to declare the meeting open.

**2. Attendance / Apologies / Approved Leave of Absence**

**Councillors**

Cr Ian Turton (Shire President)  
Cr Sheryl Little (Deputy Shire President)  
Cr Lou Cowan  
Cr Gillian Hansen  
Cr Dennis Jennings  
Cr Alan Price  
Cr Max Watts

**Staff**

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

**Apologies**

**Members of the Public**

**3. Announcements by the Presiding Member**

**4. Response to Previous Public Questions Taken on Notice**

Nil.

**5. Public Question Time**

**6. Petitions / Deputations / Presentations / Submissions**

Nil.

**7. Applications for Leave of Absence**

**8. Disclosures of Interest**

**9. Confirmation of Minutes of Previous Meetings Held**

**9.1 Ordinary Council Meeting Minutes – 16 May 2024**

**Statutory Environment:**

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

**Voting Requirements:**

Simple Majority

**Recommendation:**

**That the Minutes of the Ordinary Meeting of Council held on 16 May 2024 be confirmed as true and correct.**

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts

## **10. Reports of Committees of Council**

### **10.1 Request for Quote – Kitchen and Storeroom Upgrades**

<b>File Reference:</b>	<b>11.111.11101</b>
<b>Location:</b>	<b>Down Street, Wandering</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Authorising Officer</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Date:</b>	<b>6 June 2024</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Confidential Attachments:</b>	<b>Summary of Probable Costs from Quantity Surveyor Quotation from Stallion Homes</b>
<b>Previous Reference:</b>	<b>N/A</b>

#### **Summary:**

#### **Background:**

The Wandering Community Centre is the hub for the Wandering community and has been identified as a building that needs to be upgraded to ensure that community expectations of a modern facility are addressed and the building is fit for purpose going into the future

#### **Comment:**

Request for Quotations for the upgrade of the Kitchen and Storeroom at the Community Centre closed on Monday 10<sup>th</sup> June 2024 and one quotation was received from Stallion Homes. The Quote was \$439,934 (including GST). This included all electrical works.

The quote was assessed by the project manager and he has made the following comments

*“The quotation from Stallion Homes appears to have covered all bases, with the following particularly noted:*

- The price reflects an up-rated main beam 'B1' from 200UB to 250UB. Engineering approval is sought to confirm.*
- The price reflects a 'grid-type' ceiling instead of a suspended plasterboard ceiling. I had not picked up on this earlier on the design drawings, assuming a grid-type ceiling would be required for accessibility into the ceiling void in the future. A grid-type ceiling must be installed, and it is quite probably cheaper than the suspended plasterboard type.*
- There is no allowance in the electrical price for exit and emergency lighting. It is presumed that this will be required to satisfy present public safety requirements. For further consideration.*
- It is noted that the existing switchboard is probably sub-standard and requires upgrading. An upgrade may have a concessional saving on the installation of a sub-main board. For further consideration.*

*Price-wise, we have:*

- Preliminaries: \$17,020*
- Demolition: \$30,640*
- Construction including plumbing, gas and drainage: \$303,450*
- Electrical: \$43,830*
- Contingency: \$5,000*

*to a GST-excluded total of \$399,940. I originally expected that the value of the works would have been in the order of \$300K, so the price is not too far off the mark. At the end of the day, we will have an asset that Wandering can be proud of well into the future.”*

The Quantity Surveyor costed these works at \$225,085. The actual quote received was \$399,940.

Section 3.57 of the Local Government Act requires that where the value of the works is more than \$250,000 Tenders are to be publicly invited before the Local Government enters into a contract. The Shire called for quotations as the estimated value of the works was expected to be less than \$250,000. As the quotation was for more than this amount, tenders will need to be called.

The original request for Quotation had a tight construction timetable with all works to be completed by the 31<sup>st</sup> December 2024. With going back out to the market, we have an opportunity to revisit the construction time-table and this may be attract other builders to tender for the project. The works are to be completed by the 30<sup>th</sup> June 2025, potentially giving a longer construction period than what was originally specified. The committee may also want to consider the Wandering 150<sup>th</sup> celebration on the 13/14 September 2024 and to ensure the success of that event, construction works commence after this date.

The quotation is also significantly higher than estimated and the current funding for the works are \$180,000. Council will need to now consider how it will fund the additional cost.

**Consultation:**

Not applicable

**Statutory Environment:**

Section 3.57 of the Local Government Act (1985) as amended.

**Policy Implications:**

Policy 12- Purchasing and Tenders

**Financial Implications:**

As Detailed in the report.

**Strategic Implications:**

**PROVIDE STRONG LEADERSHIP**

<b>Our Goals</b>	<b>Our Strategies</b>
A well informed Community	Foster Opportunities for connectivity between Council and the Community
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance

**Sustainability Implications:**

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

**Risk Implications:**

Nil

**Voting Requirements:**



**030624      Moved: Max Watts      Seconded: Darralyn Ebsary**

**Recommendation and Committee Decision:**

**That the Committee recommend to Council to:**

- 1. not accept the quote for the construction works**
- 2. call for tenders for the construction works with a tender period of five weeks concluding 31 July 2024**
- 3. extend the construction period to 30 April 2025**
- 4. ensure that site works cannot commence until after the 16<sup>th</sup> September 2024.**

Carried 4/0

For / Against: L Muller, B Whitely, Cr M Watts, D Ebsary

**COUNCIL DECISION:**

**That Council:**

- 1. not accept the quote for the construction works**
- 2. call for tenders for the construction works with a tender period of five weeks concluding 31 July 2024**
- 3. extend the construction period to 30 April 2025**
- 4. ensure that site works cannot commence until after the 16<sup>th</sup> September 2024.**

Carried

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts

**11. Reports from Councillors**

**Cr Ian Turton (President)**

**Cr Sheryl Little (Deputy President)**

**Cr Lou Cowan**

**Cr Gillian Hansen**

**Cr Dennis Jennings**

**Cr Alan Price**

**Cr Max Watts**

## **12. Chief Executive Officer**

### **12.1 Shire of Wandering Policy Manual Review**

<b>File Reference:</b>	<b>11.111.11101</b>
<b>Author:</b>	<b>Lisa Boddy, Executive Assistant</b>
<b>Authorising Officer</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Date:</b>	<b>5 June 2024</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Policy 78 – Customer Service Charter</b>
<b>Previous Reference:</b>	<b>Item 12.1 Ordinary Council Meeting 16 May 2024</b>

#### **Summary:**

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

#### **Background:**

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

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

As there are currently 90 policies of the Shire it is proposed that each month several policies are reviewed by Council, this will ensure that all policies are reviewed in the stated three year period.

#### **Comment:**

One policy is to be reviewed this month:

- Policy 78 – Customer Service Charter

This policy was presented to the General Planning Forum on 6 June 2024. Changes were made as indicated in the attachment.

#### **Consultation:**

Chief Executive Officer  
Elected Members

#### **Statutory Environment:**

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

#### **Policy Implications:**

As reviewed.

#### **Financial Implications:**

Nil.

**Strategic Implications:  
Provide Strong Leadership**

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

**Sustainability Implications:**

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

**Risk Implications:**

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

**Voting Requirements:**

Simple Majority

**Officer Recommendation:**

**That Council adopts the following policies with any amendments made.**

- **Policy 78 -Customer Service Charter**

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts

<b>POLICY TYPE:</b>	<b>CUSTOMER SERVICE</b>	<b>POLICY NO:</b>	<b>78</b>
<b>DATE ADOPTED:</b>	<b>20/05/2021</b>	<b>DATE LAST REVIEWED:</b>	<b>16/09/2021 20/06/2024</b>
<b>LEGAL (PARENT):</b>	<i>Local Government Act 1995</i>	<b>LEGAL (SUBSIDIARY):</b>	
<b>DELEGATION OF AUTHORITY APPLICABLE:</b>	<b>N/A</b>	<b>DELEGATION NO.</b>	

<b>ADOPTED POLICY</b>	
<b>TITLE:</b>	<b>Customer Service Charter</b>
<b>OBJECTIVE:</b>	<ul style="list-style-type: none"> <li>To provide service standards in the area of customer service</li> </ul>

## **POLICY STATEMENT**

### **OUR VISION:**

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

### **Our Values:**

- Adaptability
- Perseverance
- Accountability
- Diligence

### **OUR COMMITMENT TO YOU**

The Shire of Wandering is committed to providing high quality customer service through access to consistent, accurate and relevant advice and information.

The Shire is committed to ensuring you experience a positive and fair outcome whenever you contact us, and we always welcome feedback on how our services can be improved and what is important to you.

### **We will:**

- Progressively review and improve forms, systems and procedures from a customer's perspective;
- Conduct regular customer service employee training programs;
- Incorporate customer service improvements into all business plans;
- Progressively improve access to our services to all community members;
- Make information available in alternative formats for people with specific requirements; and
- Improve access to information by utilising a wide range of media types.

### **You can/You should:**

- Provide accurate and complete details when contacting us with any queries or requests for assistance;
- Contact us to make an appointment if you have a complex enquiry or need to see a specific officer;
- Treat employees with the same courtesy and respect given to you; and
- Acknowledge that the Shire may not have the authority to deal with your request/complaint and that you may need to refer it to another agency/organisation.

### **SERVICE STANDARDS – IN PERSON**

#### **We will:**

- Promptly attend to you at all times in a professional, polite and attentive manner;
- Listen attentively in order to understand your needs;
- Attempt to resolve your query or request at the time of your visit; or refer your query or request to an appropriate staff member, who will keep you informed at all times

- Ensure all employees who have face-to-face contact with customers wear a name badge for ease of communication.

~~You can~~ **You should:**

- Treat our staff with courtesy and respect;
- Be open and honest in your dealings with us;
- Let us know when things change such as your address or contact details;
- Respect the rights of other customers;
- Make an appointment if you wish to speak with a specific officer; and
- Refer enquiries through the correct channels

**SERVICE STANDARDS – TELEPHONE**

**We will:**

- Promptly answer all telephone calls during working hours;
- Introduce ourselves over the phone by name;
- Aim to attend to, and complete your request at the time of your contact;
- Attempt to resolve your query or request at the time of your contact; or refer your query or request to an appropriate staff member, who will keep you informed at all times;
- Take personal responsibility for your enquiry to reduce the transfer of calls and inform you of any delays if you are 'on hold'; and
- Be committed to ensuring all messages for staff are passed on immediately.

~~You can~~ **You should:**

- Help us by providing us with sufficient detail to ensure your query is responded to in a timely manner;
- Treat our staff with courtesy and respect;
- Be open and honest in your dealings with us; and
- Refer enquiries through the correct channels.

**SERVICE STANDARDS – WRITING, EMAILS AND WEBFORMS**

**We will:**

- Acknowledge your contact within five (5) working days of receipt;
- Whenever possible provide a completion date when requests require in-depth research which will take longer than ten (10) working days;
- Write to you in clear, concise language that is easily understood; and
- Send out standard information within 24 working hours of the request being received.

~~You can~~ **You should:**

- Let us know when things change such as your address or contact details;
- Help us by providing us with sufficient detail to ensure your query is responded to in a timely manner; and
- Refer enquiries through the correct channels.

**HOW WE COMMUNICATE WITH YOU:**

We are committed to communicating with you in a timely and responsive manner in order to keep you up to date on relevant issues.

The Shire recognises that it is here to serve the short and long-term needs of its community and to uphold the community's vision and values, and we will strive to meet these goals at all times.

**Communication channels may include some or all of the following:**

- Providing information on activities through a variety of means, including the Wandering Echo, Shire website and Facebook page, noticeboards, SMS, and mail-outs;
- Ordinary Council Meetings which are open to the public;
- Public meetings on issues of major community concerns;
- Direct contact to request community input on various issues; and
- An open invitation to send ideas, suggestions or feedback in writing.

## **WEBSITE DATA**

The Shire website provides a number of webforms on its website, including facility booking forms, feedback forms, equipment hire, change of details, application for planning approval and SMS updates. We aim to ensure all information is up to date at all times, but welcome feedback should you find that we fail to meet your expectations.

The Shire website also contains useful information including agendas and minutes of Council meetings, bush fire information, Community Resource Centre information, news and events, animals and much more. All of this information is accessible by visiting [www.wandering.wa.gov.au](http://www.wandering.wa.gov.au).

After hours emergency numbers are available on our website [www.wandering.wa.gov.au](http://www.wandering.wa.gov.au) or on our Facebook page [www.facebook.com/wanderingshire](http://www.facebook.com/wanderingshire). *Please note comments on Facebook are not monitored and not responded to.*

## **CONTACTING COUNCIL MEMBERS**

The role of a Council Member is to:

- Represent the interests of electors, ratepayers and residents;
- Provide leadership and guidance to the community;
- Facilitate two-way communication between the community and the Council; and
- Participate in decision making processes at meetings.

Council Members can keep in touch with electors in a variety of ways including:

- Attending meetings of local organisations;
- Being available and responding to residents who wish to raise issues or concerns;
- Attending events arranged by the local government;
- Participating in functions held in the local area; and
- Communicating with the community via a newsletter, email or website.

You may contact any Council Member by email or telephone. Council Members' details are available on our website [www.wandering.wa.gov.au](http://www.wandering.wa.gov.au) or by contacting the Shire Office on (08) 9884 1056.

## **COMPLAINTS**

A complaint is a statement that something is unsatisfactory or unacceptable. This includes decisions, a level or quality of service, or behaviour of an employee or agent, which can be investigated and acted upon where no right of appeal or review is available under any other legislation.

**A complaint is not:**

- A request for service;
- A request for information or an explanation of a policy or procedure;
- Disagreement with a policy of the Council;
- An appeal or request for an internal or external review of a decision for which a structured process applies, other than that made as the result of a complaint; and
- An expression concerning the general direction and performance of Council or its Council Members.

**We will:**

- Ensure all complaints are dealt with fairly, quickly and equitably;
- Record your complaint and acknowledge it;
- Direct your complaint to the most appropriate person within the Shire of Wandering who will be responsible for keeping you up to date;
- After investigation, respond outlining the outcome; and
- Seek further information if required, and keep you informed of our progress.

**You should:**

- Help us by providing us with sufficient detail to ensure your complaint is responded to in a timely manner; and
- Refer enquiries through the correct channels.

## **CUSTOMER FEEDBACK**

To gauge our performance in relation to our service commitments, we encourage feedback from our customers. This Customer Service Charter is intended as collaboration between the Council and the community it serves. Therefore, if there is something that you feel unhappy about, please utilise our simple feedback process.

Please give us the opportunity to improve our service to you. Comments, suggestions and compliments all provide an effective means by which to assess the existing service you receive.

Copies of our Complaints and Compliments Form can be downloaded from our website [www.wandering.wa.gov.au](http://www.wandering.wa.gov.au), or obtained from one of our Customer Service Officers.



# CUSTOMER SATISFACTION SURVEY

Date of contact with the Shire of Wandering:						
How did you contact the Shire:	<input type="checkbox"/> Email	<input type="checkbox"/> Mail	<input type="checkbox"/> In Person	<input type="checkbox"/> Telephone		
	<input type="checkbox"/> Facebook Messenger	<input type="checkbox"/> Other:				
When was your contact with the Shire:	<input type="checkbox"/> During business hours (Monday – Friday 9am – 4:30pm)					
	<input type="checkbox"/> After business hours (all other times including Saturdays, Sundays and Public Holidays)					
Which customer service area did you have contact with:	<input type="checkbox"/> Customer Service	<input type="checkbox"/> Australia Post	<input type="checkbox"/> Community Resource Centre			
	<input type="checkbox"/> Technical Services (Building, Planning etc)	<input type="checkbox"/> Corporate Services (Financial)				
Please rate each of the following aspects of your recent customer service experience:	Promptness of service	<input type="checkbox"/> Poor	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Very Good	<input type="checkbox"/> Excellent
	Willingness to help	<input type="checkbox"/> Poor	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Very Good	<input type="checkbox"/> Excellent
	Level of knowledge	<input type="checkbox"/> Poor	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Very Good	<input type="checkbox"/> Excellent
	Professionalism of staff	<input type="checkbox"/> Poor	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Very Good	<input type="checkbox"/> Excellent
	Friendliness of staff	<input type="checkbox"/> Poor	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Very Good	<input type="checkbox"/> Excellent
	Information clear & easy to understand	<input type="checkbox"/> Poor	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Very Good	<input type="checkbox"/> Excellent
Do you have any suggestions on how the Shire can improve interactions with its customers?						
<b>Your Details (Optional)</b>						
Name:						
Residential Address:						
Postal Address:						
Phone Number:						
Email Address:						
<b>Further Information</b>						
If you wish to be contacted regarding other surveys the Shire may conduct: <input type="checkbox"/> Yes <input type="checkbox"/> No						

**12.2 CRC Working Group**

<b>File Reference:</b>	<b>13.134.13421</b>
<b>Author:</b>	<b>Alana Rosenthal, CRC Co-ordinator</b>
<b>Authorising Officer</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Date:</b>	<b>13 June 2024</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Terms of Reference</b>

**Summary:**

To advise Council of the expressions of interest received for the Community Resource Centre Working Group and to adopt the Terms of Reference.

**Background:**

The Wandering Community Resource Centre undertook a review of its delivery of services and activities through community consultation. One of the agreed outcomes from the review process was the interest in forming a Working Group that would meet quarterly or as needed, to discuss activities and projects and opportunities for the CRC to partner with the community. This group would not be a decision making group, but rather a conduit of information from the community to the CRC to ensure the CRC meets the changing needs of the community and works towards a sustainable model.

Expressions of Interest for the working group have been received from:

- Nicola Kelliher
- Lee Muller
- Gillian Hansen
- Raelene Warburton
- Roslyn Warburton
- Jacqui Schorer
- Darralyn Ebsary

**Consultation:**

N/A

**Statutory Environment:**

N/A

**Policy Implications:**

N/A

**Financial Implications:**

There are no financial implications relating to the CRC Working Group.

**Strategic Implications:**

**Provide Strong Leadership**

Our Goals	Our Strategies
A well informed Community	Foster Opportunities for connectivity between Council and the Community
We plan for the future and are strategically focused	Ensure accountable, ethical and best practice governance

**Sustainability Implications:**

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

**Risk Implications:**

Nil.

**Voting Requirements:**

Simple Majority

**Recommendation and Decision:**

1. That Council form a CRC Working Group consisting of 4 community members and 2 Councillors.
2. That Council adopt the CRC Working Group Terms of Reference.
3. That Councillor \_\_\_\_\_ and Councillor \_\_\_\_\_ be appointed as Council members of the Community Resource Centre Working Group.
4. That \_\_\_\_\_ , \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_ be appointed as community members of the Community Resource Centre Working Group

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts

# Terms of Reference

## Wandering Community Resource Centre Working Group

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### Purpose and objective

The primary purpose and objective of the CRC Working Group:

- to establish a group of people from various sectors of the community who can work together on a regular basis to represent the community to help guide the services and activities of the Wandering CRC.
- to share knowledge, expertise, information and resources with members of the group to support continuous improvement and informed decision making.

### Membership

The working group, comprising of four community members and two Council members.

Membership selection shall be based on:

- a) being a Shire of Wandering resident or ratepayer
- b) representing the Wandering community
- c) an active interest to support the Wandering Community Resource Centre ,
- d) ability to commit to the total hours required for the meetings
- e) willingness to work collaboratively with other members of the Group, to fairly represent the community and cross-promote community events
- f) willingness to liaise with the Shire of Wandering on strategies and opportunities to support the Wandering Community Resource Centre.
- g) Members appointed to the working group are not entitled to a sitting fee, or any such type of remuneration.

### Length of term

The working group will meet on an ongoing basis. The term of this working group may otherwise be ended by resolution of Council. The length of term of members shall be a maximum of two years and should be determined following Council elections.

### Meetings

The schedule of meetings are expected to be a minimum of one meeting every three months

### Delegation

This working group has no delegated authority to make any decisions for or on behalf of Council.

### Meeting Procedures

The meetings are to be conducted in accordance with the Local Government's meeting procedures.

### Reporting

The minutes of meetings will be reported to Council. The Working Group Chair will provide Council with regular updates on the project. Any recommendations from the Working Group will be presented to Council for a decision.

### Variations

Any variations to these Terms of Reference are to be endorsed by the Working Group and adopted by Council.

### **13. Finance**

#### **13.1 Financial Report May 2024**

<b>File Reference:</b>	<b>N/A</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>Bob Waddell</b>
<b>Authorising Officer</b>	<b>Alan Hart– Chief Executive Officer</b>
<b>Date:</b>	<b>10 June 2024</b>
<b>Disclosure of Interest:</b>	<b>N/A</b>
<b>Attachments:</b>	<b>May 2024 Financial Statements</b>
<b>Previous Reference:</b>	<b>Nil</b>

**Summary:**

Consideration of the financial report for the period ending 31 May 2024.

**Background:**

The financial report for the period ending 31 May 2024 is included as an attachment.

**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**

<b>Our Goals</b>	<b>Our Strategies</b>
The Wandering Shire is financially sustainable	<ul style="list-style-type: none"> <li>• Improve accountability and transparency</li> <li>• Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs</li> <li>• rudently manage our financial resources to ensure value for money</li> <li>• Reduce reliance on operational grants</li> </ul>

**Improve Our Financial Position**

Our Goals	Our Strategies
The Wandering Shire is financially sustainable	<ul style="list-style-type: none"> <li>• Improve accountability and transparency</li> <li>• Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs</li> <li>• Prudently manage our financial resources to ensure value for money</li> <li>• Reduce reliance on operational grants</li> </ul>

**Sustainability Implications:**

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

**Risk Implications:**

Nil

**Voting Requirements:**

Simple Majority

**Officer Recommendation:**

**That the financial report for the period ending 31 May 2024 as presented be accepted.**

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts



## **SHIRE OF WANDERING**

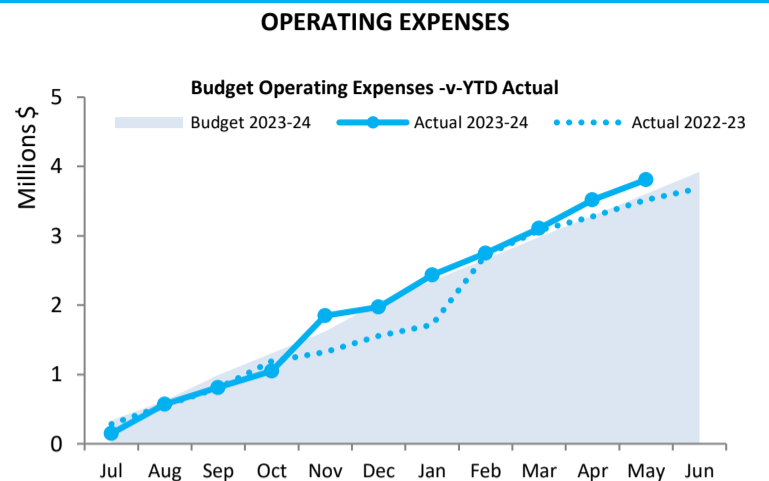
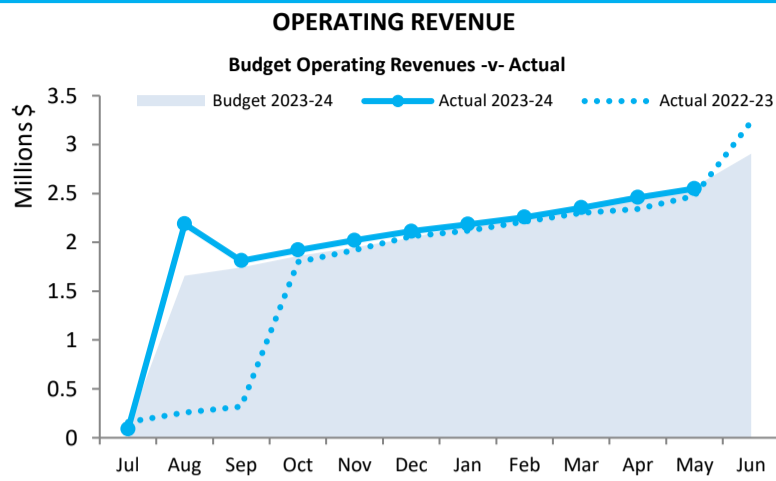
### **MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 31 MAY 2024**

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

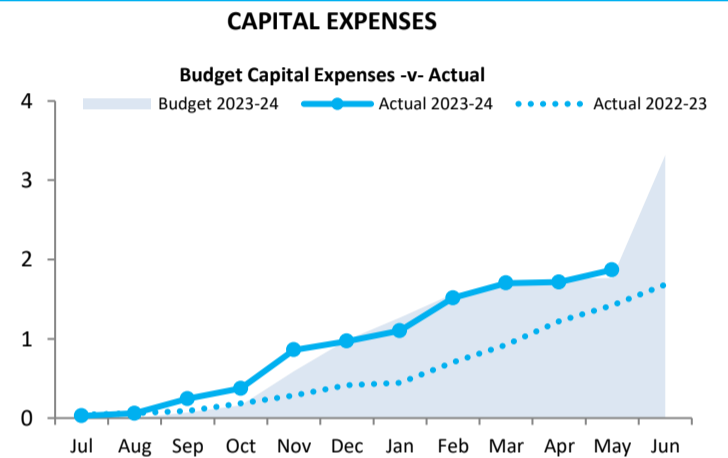
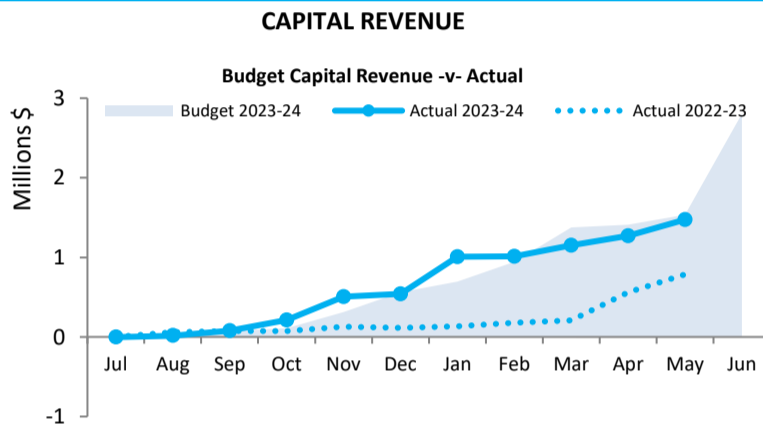
#### **TABLE OF CONTENTS**

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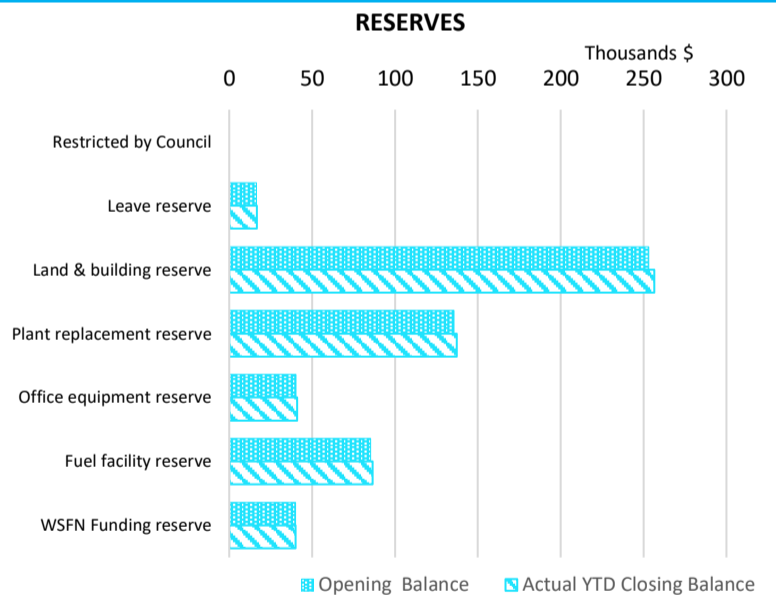
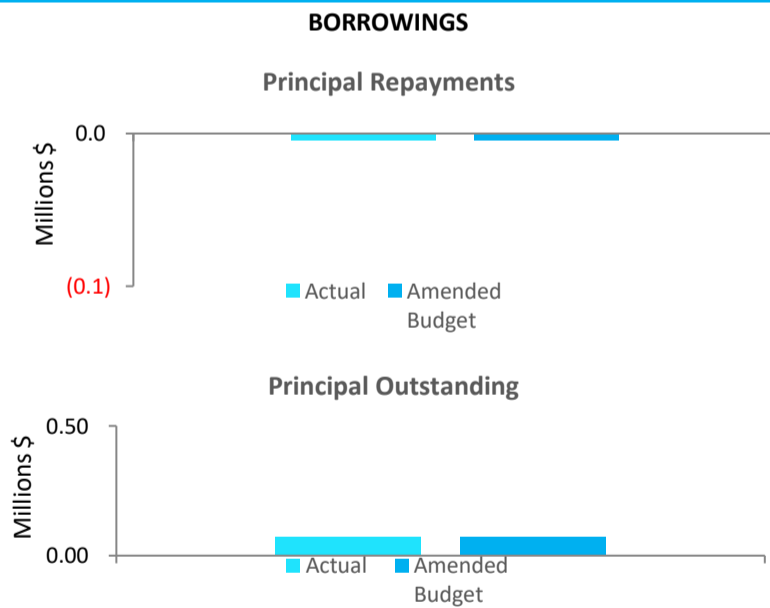
**OPERATING ACTIVITIES**



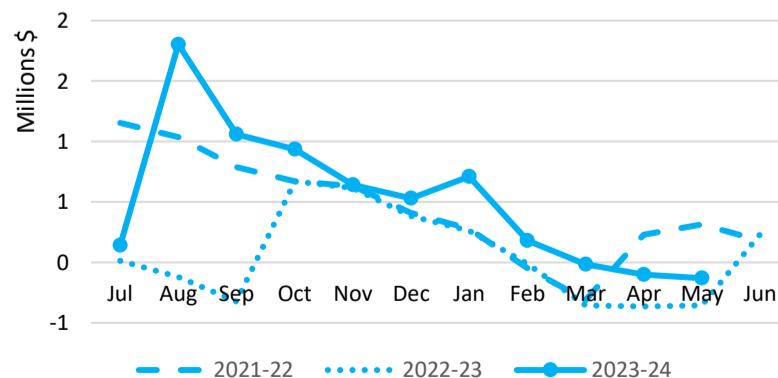
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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



STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024

BY NATURE

	Ref	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(d)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	▲▼
		\$	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates		1,463,898	1,463,898	1,463,898	<b>1,460,044</b>	(3,854)	(0.26%)	
Operating grants, subsidies and contributions	11	270,000	334,597	275,128	<b>296,959</b>	21,831	7.93%	
Fees and charges		834,770	834,770	765,609	<b>709,190</b>	(56,419)	(7.37%)	
Interest revenue		15,200	15,200	13,926	<b>23,812</b>	9,886	70.99%	
Other revenue		391,121	257,021	48,049	<b>59,401</b>	11,352	23.63%	▲
		<u>2,974,989</u>	<u>2,905,486</u>	<u>2,566,610</u>	<u><b>2,549,406</b></u>	<u>(17,204)</u>	<u>(0.67%)</u>	
<b>Expenditure from operating activities</b>								
Employee costs		(1,103,394)	(1,122,179)	(1,028,181)	<b>(1,236,885)</b>	(208,704)	(20.30%)	▼
Materials and contracts		(1,242,492)	(1,263,058)	(1,162,679)	<b>(1,028,809)</b>	133,870	11.51%	▲
Utility charges		(41,200)	(41,200)	(37,664)	<b>(48,994)</b>	(11,330)	(30.08%)	▼
Depreciation on non-current assets		(1,047,948)	(1,347,948)	(1,234,744)	<b>(1,325,292)</b>	(90,548)	(7.33%)	
Finance costs		(3,302)	(11,778)	(10,791)	<b>(10,865)</b>	(74)	(0.69%)	
Insurance expenses		(104,971)	(104,971)	(103,647)	<b>(105,306)</b>	(1,659)	(1.60%)	
Other expenditure		(32,500)	(32,500)	(24,875)	<b>(52,361)</b>	(27,486)	(110.49%)	▼
		<u>(3,575,807)</u>	<u>(3,923,634)</u>	<u>(3,602,581)</u>	<u><b>(3,808,511)</b></u>	<u>(205,930)</u>	<u>5.72%</u>	
Non-cash amounts excluded from operating activities	1(a)	1,053,077	1,353,077	1,239,873	<b>1,325,510</b>	85,637	6.91%	
<b>Amount attributable to operating activities</b>		<b>452,259</b>	<b>334,929</b>	<b>203,902</b>	<b>66,405</b>	<b>(137,497)</b>	<b>(67.43%)</b>	
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	12	3,535,296	2,752,046	1,481,576	<b>1,473,567</b>	(8,009)	(0.54%)	
		<u>3,535,296</u>	<u>2,752,046</u>	<u>1,481,576</u>	<u><b>1,473,567</b></u>	<u>(8,009)</u>	<u>(0.54%)</u>	
<b>Outflows from investing activities</b>								
Payments for inventories, property, plant and equipment and infrastructure	6	(3,855,368)	(3,079,757)	(1,764,268)	<b>(1,862,670)</b>	(98,402)	(5.58%)	
		<u>(3,855,368)</u>	<u>(3,079,757)</u>	<u>(1,764,268)</u>	<u><b>(1,862,670)</b></u>	<u>(98,402)</u>	<u>5.58%</u>	
<b>Amount attributable to investing activities</b>		<b>(320,072)</b>	<b>(327,711)</b>	<b>(282,692)</b>	<b>(389,102)</b>	<b>(106,410)</b>	<b>37.64%</b>	
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Transfer from reserves	9	0	50,000	50,000	<b>0</b>	(50,000)	(100.00%)	▼
		<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u><b>0</b></u>	<u>(50,000)</u>	<u>(100.00%)</u>	▼
<b>Outflows from financing activities</b>								
Repayment of borrowings	7	(4,570)	(4,570)	0	<b>(4,546)</b>	(4,546)	0.00%	
Payments for principal portion of lease liabilities	8	0	(29,658)	(27,192)	<b>(28,951)</b>	(1,759)	(6.47%)	
Transfer to reserves	9	(373,878)	(230,878)	0	<b>(7,073)</b>	(7,073)	0.00%	
		<u>(378,448)</u>	<u>(265,106)</u>	<u>(27,192)</u>	<u><b>(40,570)</b></u>	<u>(13,378)</u>	<u>49.20%</u>	
<b>Amount attributable to financing activities</b>		<b>(378,448)</b>	<b>(215,106)</b>	<b>22,808</b>	<b>(40,570)</b>	<b>(63,378)</b>	<b>(277.88%)</b>	▼
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1(c)	246,261	232,754	232,754	<b>232,754</b>	0	0.00%	
Amount attributable to operating activities		452,259	334,929	203,902	<b>66,405</b>	(137,497)	(67.43%)	▼
Amount attributable to investing activities		(320,072)	(327,711)	(282,692)	<b>(389,102)</b>	(106,410)	37.64%	
Amount attributable to financing activities		(378,448)	(215,106)	22,808	<b>(40,570)</b>	(63,378)	(277.88%)	▼
<b>Surplus or deficit at the end of the financial year</b>	1(c)	<b>(0)</b>	<b>24,866</b>	<b>176,772</b>	<b>(130,513)</b>	<b>(307,285)</b>	<b>(173.83%)</b>	▼

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 MAY 2024

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	▲▼
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Governance		3,500	3,500	3,201	0	(3,201)	(100.00%)	
General Purpose Funding - Rates	6	1,463,898	1,463,898	1,463,898	1,460,044	(3,854)	(0.26%)	
General Purpose Funding - Other		22,200	52,112	42,765	69,707	26,942	63.00%	▲
Law, Order and Public Safety		46,250	46,250	45,997	55,373	9,376	20.38%	
Health		2,500	2,500	2,451	616	(1,835)	(74.86%)	
Education and Welfare		0	0	0	0	0	0.00%	
Housing		38,480	38,480	35,266	34,765	(501)	(1.42%)	
Community Amenities		58,500	58,500	53,581	53,149	(432)	(0.81%)	
Recreation and Culture		2,420	2,420	2,200	2,610	410	18.61%	
Transport		116,500	121,200	73,200	95,619	22,419	30.63%	▲
Economic Services		818,120	848,105	785,453	728,132	(57,321)	(7.30%)	
Other Property and Services		402,621	268,521	58,598	49,391	(9,207)	(15.71%)	
		2,974,989	2,905,486	2,566,610	2,549,406	(17,204)	(0.67%)	
<b>Expenditure from operating activities</b>								
Governance		(216,291)	(216,291)	(194,703)	(220,394)	(25,691)	(13.19%)	▼
General Purpose Funding		(100,024)	(100,024)	(91,663)	(94,870)	(3,207)	(3.50%)	
Law, Order and Public Safety		(118,341)	(118,341)	(109,138)	(142,238)	(33,100)	(30.33%)	▼
Health		(18,649)	(18,649)	(17,061)	(15,206)	1,855	10.87%	
Education and Welfare		(6,234)	(6,234)	(5,687)	(5,827)	(140)	(2.46%)	
Housing		(49,921)	(53,521)	(49,162)	(54,731)	(5,569)	(11.33%)	
Community Amenities		(233,767)	(242,767)	(223,249)	(255,528)	(32,279)	(14.46%)	▼
Recreation and Culture		(254,102)	(254,102)	(233,481)	(281,283)	(47,802)	(20.47%)	▼
Transport		(1,585,714)	(1,902,690)	(1,744,886)	(1,695,012)	49,874	2.86%	
Economic Services		(972,474)	(1,002,459)	(919,740)	(912,606)	7,134	0.78%	
Other Property and Services		(20,290)	(8,556)	(13,811)	(130,818)	(117,007)	(847.20%)	▼
		(3,575,807)	(3,923,634)	(3,602,581)	(3,808,511)	(205,930)	(5.72%)	
Non-cash amounts excluded from operating activities	1(a)	1,053,077	1,353,077	1,239,873	1,325,510	85,637	6.91%	
<b>Amount attributable to operating activities</b>		<b>452,259</b>	<b>334,929</b>	<b>203,902</b>	<b>66,405</b>	<b>(137,497)</b>	<b>(67.43%)</b>	<b>▼</b>
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Proceeds from capital grants, subsidies and contributions	12	3,535,296	2,752,046	1,481,576	1,473,567	(8,009)	(0.54%)	
Proceeds from Disposal of Assets	5	0	0	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	7	0	0	0	0	0	0.00%	
		3,535,296	2,752,046	1,481,576	1,473,567	(8,009)	(0.54%)	
<b>Outflows from investing activities</b>								
Payments for financial assets at amortised cost - self supporting loans	7	0	0	0	0	0	0.00%	
Payments for inventories, property, plant and equipment and infrastructure	6	(3,855,368)	(3,079,757)	(1,764,268)	(1,862,670)	(98,402)	(5.58%)	
		(3,855,368)	(3,079,757)	(1,764,268)	(1,862,670)	(98,402)	(5.58%)	
<b>Amount attributable to investing activities</b>		<b>(320,072)</b>	<b>(327,711)</b>	<b>(282,692)</b>	<b>(389,102)</b>	<b>(106,410)</b>	<b>37.64%</b>	
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from New Debentures	7	0	0	0	0	0	0.00%	
Transfer from Reserves	9	0	50,000	50,000	0	(50,000)	(100.00%)	▼
Transfer from Restricted Cash - Other		0	0	0	0	0	0.00%	
		0	50,000	50,000	0	(50,000)	(100.00%)	▼
<b>Outflows from financing activities</b>								
Payments for principal portion of lease liabilities	8	0	(29,658)	(27,192)	(28,951)	(1,759)	(6.47%)	
Repayment of Debentures	7	(4,570)	(4,570)	0	(4,546)	(4,546)	0.00%	
Transfer to Reserves	9	(373,878)	(230,878)	0	(7,073)	(7,073)	0.00%	
Transfer to Restricted Cash - Other		0	0	0	0	0	0.00%	
		(378,448)	(265,106)	(27,192)	(40,570)	(13,378)	(49.20%)	▼
<b>Amount attributable to financing activities</b>		<b>(378,448)</b>	<b>(215,106)</b>	<b>22,808</b>	<b>(40,570)</b>	<b>(63,378)</b>	<b>(277.88%)</b>	<b>▼</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	246,261	232,754	232,754	232,754	0	0.00%	
Amount attributable to operating activities		452,259	334,929	203,902	66,405	(137,497)	(67.43%)	▼
Amount attributable to investing activities		(320,072)	(327,711)	(282,692)	(389,102)	(106,410)	37.64%	
Amount attributable to financing activities		(378,448)	(215,106)	22,808	(40,570)	(63,378)	(277.88%)	▼
<b>Surplus or deficit at the end of the financial year</b>	1	<b>(0)</b>	<b>24,866</b>	<b>176,772</b>	<b>(130,513)</b>	<b>(307,285)</b>	<b>(173.83%)</b>	<b>▼</b>

**KEY INFORMATION**

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

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

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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 MAY 2024**

	<b>30 June 2023</b>	<b>31 May 2024</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	1,336,298	1,016,357
Trade and other receivables	256,682	270,180
Inventories	35,951	52,625
Other assets	17,897	385
<b>TOTAL CURRENT ASSETS</b>	<b>1,646,829</b>	<b>1,339,547</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	7,911	7,911
Other financial assets	20,372	20,372
Inventories	166,300	169,253
Property, plant and equipment	7,396,366	7,435,285
Infrastructure	87,514,167	88,039,280
Right-of-use assets	0	192,759
<b>TOTAL NON-CURRENT ASSETS</b>	<b>95,105,116</b>	<b>95,864,862</b>
<b>TOTAL ASSETS</b>	<b>96,751,945</b>	<b>97,204,409</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	292,870	101,770
Other liabilities	425,101	665,331
Lease liabilities	0	25,985
Borrowings	4,570	24
Employee related provisions	141,662	141,662
<b>TOTAL CURRENT LIABILITIES</b>	<b>864,203</b>	<b>934,772</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	0	167,432
Borrowings	70,972	70,972
Employee related provisions	34,659	34,659
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>105,631</b>	<b>273,063</b>
<b>TOTAL LIABILITIES</b>	<b>969,834</b>	<b>1,207,835</b>
<b>NET ASSETS</b>	<b>95,782,111</b>	<b>95,996,574</b>
<b>EQUITY</b>		
Retained surplus	21,127,881	21,335,270
Reserve accounts	570,806	577,879
Revaluation surplus	74,083,424	74,083,424
<b>TOTAL EQUITY</b>	<b>95,782,111</b>	<b>95,996,574</b>

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	YTD Budget (a)	YTD Actual (b)	Forecast 30 June 2024 Closing
<b>Non-cash items excluded from operating activities</b>					
		\$	\$	\$	
<b>Adjustments to operating activities</b>					
Less: Movement in liabilities associated with restricted cash		5,129	5,129	218	218
Add: Depreciation on assets		1,047,948	1,234,744	1,325,292	1,138,496
<b>Total non-cash items excluded from operating activities</b>		<b>1,053,077</b>	<b>1,239,873</b>	<b>1,325,510</b>	<b>1,138,714</b>

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

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(570,806)	(570,806)	(577,879)
Add: Borrowings	7	0	4,570	24
Add: Lease liabilities	8	0	0	25,985
Add: Current portion of employee benefit provisions held in reserve		16,365	16,365	16,583
<b>Total adjustments to net current assets</b>		<b>(554,441)</b>	<b>(549,872)</b>	<b>(535,288)</b>

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

**Current assets**

Cash and cash equivalents	3	1,336,298	1,336,298	1,016,357
Rates receivables	4	44,780	43,483	45,514
Receivables	4	176,014	213,199	224,666
Other current assets	5	35,951	53,849	53,010
<b>Less: Current liabilities</b>				
Payables	6	(279,329)	(292,870)	(101,770)
Borrowings	7	0	(4,570)	(24)
Contract and Capital Grant/Contribution liabilities	10	(425,512)	(425,101)	(665,331)
Lease liabilities	8	0	0	(25,985)
Provisions	10	(87,500)	(141,662)	(141,662)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(554,441)</b>	<b>(549,872)</b>	<b>(535,288)</b>
<b>Closing funding surplus / (deficit)</b>		<b>246,261</b>	<b>232,754</b>	<b>(130,513)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 2024

NOTE 1

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

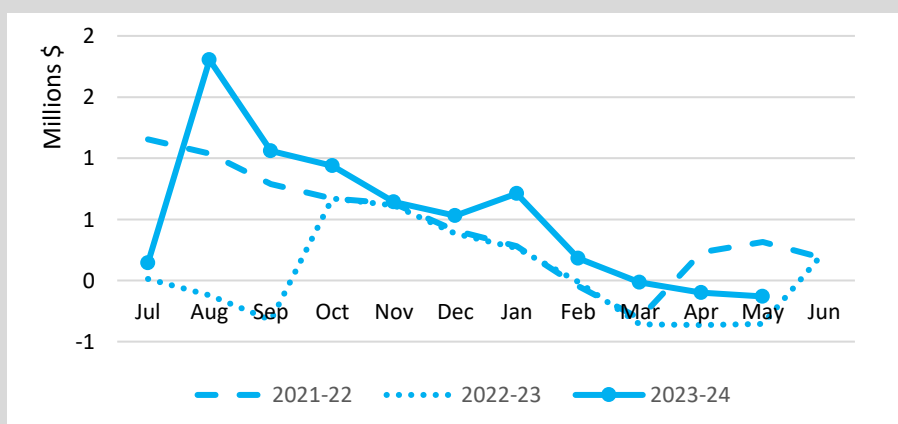
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/05/2023	Year to Date Actual 31/05/2024
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	3	765,492	355,273	438,478
Cash Restricted - Reserves	3	570,806	538,205	577,879
Cash Restricted - Bonds & Deposits	3	0	0	0
Receivables - Rates	4	43,483	102,331	45,514
Receivables - Other	4	213,199	98,177	224,666
Other Assets Other Than Inventories	5	17,897	0	385
Inventories	5	35,951	15,391	52,625
		1,646,829	1,109,377	1,339,547
<b>Less: Current Liabilities</b>				
Payables	6	(283,675)	(397,104)	(95,153)
Contract and Capital Grant/Contribution Liabilities	10	(425,101)	(443,978)	(665,331)
Bonds & Deposits	6	(9,195)	(9,230)	(6,617)
Loan Liability	7	(4,570)	0	(24)
Lease Liability	8	0	0	(25,985)
Provisions	10	(141,662)	(87,501)	(141,662)
		(864,203)	(937,813)	(934,772)
Less: Cash Reserves	9	(570,806)	(538,205)	(577,879)
Add Back: Component of Leave Liability not Required to be funded		16,365	11,352	16,583
Add Back: Loan Liability		4,570	0	24
Add Back: Lease Liability		0	0	25,985
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
<b>Net Current Funding Position</b>		<b>232,754</b>	<b>(355,289)</b>	<b>(130,513)</b>

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



**This Year YTD**  
**Surplus(Deficit)**

**Last Year YTD**  
**Surplus(Deficit)**

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**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 2023-24 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
	\$	%				
<b>Revenue from operating activities</b>						
Other revenue	11,352	23.63%	▲	Positive variance due to Insurance Reimbursement not budgeted for and phasing of Legal Fees Rate recoveries.		
<b>Expenditure from operating activities</b>						
Employee costs	(208,704)	(20.30%)	▼		Actual Public Work Overhead recoveries less than budget. Various works program labour components ahead of budget.	
Materials and contracts	133,870	11.51%	▲	Actual Plant Operating Cost Recoveries ahead of budget.		
Utility charges	(11,330)	(30.08%)	▼			Various utility expenses have been come in higher than budgeted amount.
Other expenditure	(27,486)	(110.49%)	▼			Various other expenditure expenses have been come in higher than budgeted amount.
<b>Financing activities</b>						
Transfer from reserves	(50,000)	(100.00%)	▼		Reserve transfer budgeted to happen at year end.	
<b>Surplus or deficit at the end of the financial year</b>	<b>(307,285)</b>	<b>(173.83%)</b>	▼		Budget phasing behind actuals, due to phasing of Grants receivable.	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024

OPERATING ACTIVITIES  
NOTE 4  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.140620	51	577,616	81,224	0	0	81,224	81,224	221	15	81,461
GRV Special Use	0.150750	3	137,893	20,787	0	0	20,787	20,787	0	0	20,787
GRV Rural Residential	0.115620	53	723,850	83,692	0	0	83,692	83,692	0	0	83,692
GRV Industrial	0.115620	2	35,360	4,088	0	0	4,088	4,088	0	0	4,088
<b>Unimproved value</b>											
UV Rural, Rural Residential and Mining Tenements	0.005370	131	202,259,000	1,086,131	0	0	1,086,131	1,086,131	0	0	1,086,131
<b>Non Rateable</b>											
Non Rateable	0.00000	32	17,365	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>272</b>	<b>203,751,084</b>	<b>1,275,922</b>	<b>0</b>	<b>0</b>	<b>1,275,922</b>	<b>1,275,922</b>	<b>221</b>	<b>15</b>	<b>1,276,159</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	1,312	29	76,792	38,048	0	0	38,048	38,048	0	0	38,048
GRV Special Use	1,312	1	4,160	1,312	0	0	1,312	1,312	0	0	1,312
GRV Rural Residential	1,312	47	232,564	61,664	0	0	61,664	61,664	0	0	61,664
GRV Industrial	1,312	2	0	2,624	0	0	2,624	2,624	0	0	2,624
UV Rural, Rural Residential and Mining Tenements	1,312	94	12,920,836	123,328	0	0	123,328	123,328	382	600	124,310
<b>Sub-total</b>		<b>173</b>	<b>13,234,352</b>	<b>226,976</b>	<b>0</b>	<b>0</b>	<b>226,976</b>	<b>226,976</b>	<b>382</b>	<b>600</b>	<b>227,958</b>
		<b>445</b>	<b>216,985,436</b>	<b>1,502,898</b>	<b>0</b>	<b>0</b>	<b>1,502,898</b>	<b>1,502,898</b>	<b>603</b>	<b>615</b>	<b>1,504,116</b>
Discount							(43,000)				(47,808)
<b>Amount from general rates</b>							<b>1,459,898</b>				<b>1,456,309</b>
Rates Written Off		0	0	0	0	0	0	0	0	0	(231)
Ex-gratia rates		0	0	0	0	0	4,000	3,967	0	0	3,967
<b>Total general rates</b>							<b>1,463,898</b>				<b>1,460,044</b>

**KEY INFORMATION**

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

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$

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	0	0	0	2,953	2,953
Buildings	490,380	512,580	172,200	252,889	80,689
Furniture and equipment	7,000	7,000	7,000	572	(6,428)
Plant and equipment	55,000	105,000	105,000	98,876	(6,124)
Infrastructure - roads	3,239,740	2,391,929	1,416,832	1,444,536	27,704
Infrastructure - footpaths	63,248	63,248	63,236	62,843	(393)
<b>Payments for Capital Acquisitions</b>	<b>3,855,368</b>	<b>3,079,757</b>	<b>1,764,268</b>	<b>1,862,670</b>	<b>98,402</b>
<b>Capital Acquisitions Funded By:</b>					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,535,296	2,752,046	1,481,576	1,473,567	(8,009)
Lease liabilities	0		222,367	222,367	0
Cash backed reserves					
Plant replacement reserve	54,000	50,000	0	0	0
Contribution - operations	266,072	277,711	60,325	166,735	106,410
<b>Capital funding total</b>	<b>3,855,368</b>	<b>3,079,757</b>	<b>1,764,268</b>	<b>1,862,670</b>	<b>98,402</b>

#### 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.

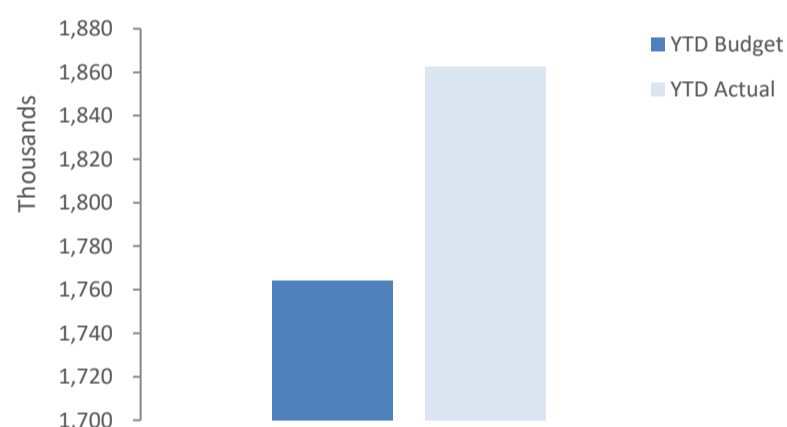
#### Initial recognition and measurement for assets held at cost

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.

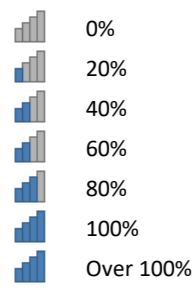
#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
				\$	\$	\$	\$	\$
<b>Land Held for Resale</b>								
<b>Other Property &amp; Services</b>								
E14761		511	Land Held for Resale - Industrial Estate & Lot 801	0	0	0	(2,953)	(2,953)
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,953)</b>	<b>(2,953)</b>
<b>Total - Land Held for Resale</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,953)</b>	<b>(2,953)</b>
<b>Buildings</b>								
<b>Law, Order &amp; Public Safety</b>								
E05111		521	Fire Station - New Toilet and Change Room	0	(10,300)	(10,300)	(12,753)	(2,453)
<b>Total - Law, Order &amp; Public Safety</b>				<b>0</b>	<b>(10,300)</b>	<b>(10,300)</b>	<b>(12,753)</b>	<b>(2,453)</b>
<b>Recreation And Culture</b>								
E11383	WCC231	521	Wandering Community Centre Construction - Water Tanks DWER	0	(11,900)	(11,900)	(12,284)	(384)
E11383	WCC233	521	Wandering Community Centre Construction - New Veranda Gran	(150,000)	(150,000)	(150,000)	(137,906)	12,094
E11383	WCC234	521	Wandering Community Centre Upgrade - Ktichen Upgrade Grant	(340,380)	(273,380)	0	(71,261)	(71,261)
E11383	WCC235	521	LRCIP-Solar and Battery System	0	(35,000)	0	(3,134)	(3,134)
E11383	WCC236	521	LRCIP-Outdoor BBQ	0	(16,000)	0	(15,551)	(15,551)
E11383	WCC237	521	LRCIP-Chairs for Community Centre	0	(16,000)	0	0	0
<b>Total - Recreation And Culture</b>				<b>(490,380)</b>	<b>(502,280)</b>	<b>(161,900)</b>	<b>(240,136)</b>	<b>(78,236)</b>
<b>Total - Buildings</b>				<b>(490,380)</b>	<b>(512,580)</b>	<b>(172,200)</b>	<b>(252,889)</b>	<b>(80,689)</b>
<b>Plant &amp; Equipment</b>								
<b>Transport</b>								
E12360		525	Purchase Plant & Equipment	(55,000)	(105,000)	(105,000)	(98,876)	6,124
<b>Total - Transport</b>				<b>(55,000)</b>	<b>(105,000)</b>	<b>(105,000)</b>	<b>(98,876)</b>	<b>6,124</b>
<b>Total - Plant &amp; Equipment</b>				<b>(55,000)</b>	<b>(105,000)</b>	<b>(105,000)</b>	<b>(98,876)</b>	<b>6,124</b>
<b>Furniture &amp; Equipment</b>								
<b>Governance</b>								
E04116		523	Purchase Furniture & Equipment	(7,000)	(7,000)	(7,000)	0	7,000
<b>Total - Governance</b>				<b>(7,000)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>0</b>	<b>7,000</b>
<b>Economic Services</b>								
E13450		523	CRC - Purchase Furniture & Equipment	0	0	0	(214)	(214)
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(214)</b>	<b>(214)</b>
<b>Other Property &amp; Services</b>								
E14560		523	Purchase Furniture & Equipment	0	0	0	(358)	(358)
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(358)</b>	<b>(358)</b>
<b>Total - Furniture &amp; Equipment</b>				<b>(7,000)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>(572)</b>	<b>6,428</b>
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
E12101	RRSP241	541	Bridge Upgrade Culverts (0425)	(582,000)	0	0	0	0
E12102	RRG241	541	York Williams Road- SLK21.75-26.71 Bitumen Seal	(860,505)	(860,505)	(860,497)	(879,342)	(18,845)
E12103	R2R231	541	R2R - Ferguson Way - two coat seal 10/7mm aggregate	0	0	0	(773)	(773)
E12103	R2R232	541	R2R - Wandering Pingelly Road , Bridge 0424A over Biberkine Bro	(234,551)	(816,551)	(22,647)	0	22,647
E12103	R2R234	541	R2R-Kubbine Road - Gravel Resheet	0	(18,091)	(18,091)	(44,921)	(26,830)
E12103	R2R241	541	Drainage Repairs down hill Wandoo Crescent	(43,376)	(49,872)	(49,872)	(51,774)	(1,902)
E12103	R2R242	541	Bridge Repairs	(61,734)	(40,559)	(40,550)	(42,293)	(1,743)
E12104	BS241	541	York Williams Road -Intersection Seal on north Approach SLK 8.7!	(169,323)	(169,323)	(169,317)	(154,846)	14,471
E12105	WSFN231	541	North Bannister Wandering - Rd SLK 9.1 -22.0 - project developm	(29,948)	(79,444)	(79,439)	(51,280)	28,159
E12105	WSFN232	541	Wandering Narrogin Rd SLK 2.35 - 6.15 - project development fun	(8,656)	(8,656)	(8,656)	0	8,656
E12105	WSFN233	541	Wandering Pingelly Rd SLK 3.90 - 19.10 - project development fur	(72,767)	(72,767)	(72,763)	(56,739)	16,024
E12105	WSFN241	541	North Bannister Wandering Road-Upgrade and Overlay Pavemen	(1,101,343)	(276,161)	(95,000)	(162,568)	(67,568)
E12105	WSFN242	541	WSFN North Bannister Wandering Road - Replace and Upgrade C	(75,537)	0	0	0	0
<b>Total - Transport</b>				<b>(3,239,740)</b>	<b>(2,391,929)</b>	<b>(1,416,832)</b>	<b>(1,444,536)</b>	<b>(27,704)</b>
<b>Total - Infrastructure - Roads</b>				<b>(3,239,740)</b>	<b>(2,391,929)</b>	<b>(1,416,832)</b>	<b>(1,444,536)</b>	<b>(27,704)</b>
<b>Infrastructure - Footpaths</b>								
<b>Transport</b>								
E12140	BN01	543	Bike Network-Gnowing Street 185m new Path	(63,248)	(63,248)	(63,236)	(62,843)	393
<b>Total - Transport</b>				<b>(63,248)</b>	<b>(63,248)</b>	<b>(63,236)</b>	<b>(62,843)</b>	<b>393</b>
<b>Total - Infrastructure - Footpaths</b>				<b>(63,248)</b>	<b>(63,248)</b>	<b>(63,236)</b>	<b>(62,843)</b>	<b>393</b>
<b>Grand Total</b>				<b>(3,855,368)</b>	<b>(3,079,757)</b>	<b>(1,764,268)</b>	<b>(1,862,670)</b>	<b>(98,402)</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**FINANCING ACTIVITIES  
NOTE 7  
BORROWINGS**

**Repayments - borrowings**

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>														
Industrial Estate Development	1	75,542	0	0	0	(4,546)	(4,570)	(4,570)	70,996	70,972	70,972	(2,529)	(3,302)	(3,302)
<b>Total</b>		75,542	0	0	0	(4,546)	(4,570)	(4,570)	70,996	70,972	70,972	(2,529)	(3,302)	(3,302)
Current borrowings		4,570							24					
Non-current borrowings		70,972							70,972					
		75,542							70,996					

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

**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 MAY 2024**

**FINANCING ACTIVITIES  
NOTE 8  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2023	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>														
JCB Excavator	1	0	222,367	0	0	(28,951)	0	(29,658)	193,417	0	(29,658)	(8,337)	0	(8,476)
<b>Total</b>		0	222,367	0	0	(28,951)	0	(29,658)	193,417	0	(29,658)	(8,337)	0	(8,476)
Current lease liabilities		0							25,985					
Non-current lease liabilities		0							167,432					
		0							193,417					

All lease repayments were financed by general purpose revenue.

The Shire does not have any lease liabilities to report.

**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 MAY 2024**

**OPERATING ACTIVITIES  
NOTE 9  
RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Leave reserve	16,364.70	129.00	218.08	5,000.00	0.00	0.00	0.00	21,493.70	16,582.78
Land & building reserve	253,164.86	1,996.00	3,373.40	0.00	0.00	0.00	0.00	255,160.86	256,538.26
Plant replacement reserve	135,588.37	1,069.00	1,806.76	205,378.00	0.00	(50,000.00)	0.00	292,035.37	137,395.13
Office equipment reserve	40,335.67	318.00	537.50	0.00	0.00	0.00	0.00	40,653.67	40,873.17
Fuel facility reserve	85,352.65	673.00	1,137.38	16,000.00	0.00	0.00	0.00	102,025.65	86,490.03
WSFN Funding reserve	40,000.00	315.00	0.00	0.00	0.00	0.00	0.00	40,315.00	40,000.00
	<b>570,806.25</b>	<b>4,500.00</b>	<b>7,073.12</b>	<b>226,378.00</b>	<b>0.00</b>	<b>(50,000.00)</b>	<b>0.00</b>	<b>751,684.25</b>	<b>577,879.37</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024**

**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
				\$	\$	\$	\$
<b>Budget adoption</b>							0
			Opening Surplus(Deficit)			(13,507)	(13,507)
							(13,507)
							(13,507)
E12360	Purchase Plant & Equipment	0810.23	Capital Expenses			(50,000)	(63,507)
R03293	Transfer from Reserves (General)	0810.23	Capital Revenue		50,000		(13,507)
R03201	Grants Commission - General	120224	Operating Revenue		15,510		2,003
R03202	Grants Commission - Roads	120224	Operating Revenue		14,402		16,405
R13420	CRC - Trainee Grants	120224	Operating Revenue		18,785		35,190
R12204	Grant Income - MRWA Direct	120224	Operating Revenue		4,700		39,890
R14590	Admin - Other Income	120224	Operating Revenue		8,900		48,790
R13430	CRC - Operating Grants Income	120224	Operating Revenue		11,200		59,990
R12202/BSI231	BS - Moramocking Rd - Fuller Rd Intersection - Income	120224	Operating Revenue		8,500		68,490
R05105/ESLI02	ESL BFB - Fire Station Toilet & Change Room Grant Income	120224	Operating Revenue		16,950		85,440
R11104/DWERI01	DWER Wandering Community Centre Construction Income	120224	Operating Revenue		28,700		114,140
R12201/R2RI241	R2R - O'Connell Road Drainage - Income	120224	Operating Revenue		3,412		117,552
R12211/WSFNI241	WSFN - North Bannister Wandering Road - Income	120224	Operating Revenue			(138,308)	(20,756)
E14561	Minor Assets Expensed	120224	Operating Expenses			(8,900)	(29,656)
E09103	Maintenance Expenses - 14 Down Street	120224	Operating Expenses			(3,600)	(33,256)
E10701	Public Conveniences Expenses - Watts Street	120224	Operating Expenses			(9,000)	(42,256)
E12200/0000MNT	General Rural Road Maintenance	120224	Operating Expenses			(8,500)	(50,756)
E12298	Depreciation	120224	Operating Expenses			(300,000)	(350,756)
E12298	Depreciation Added Back	120224	Non Cash Item	300,000			(50,756)
E13416	CRC - Furniture & Equipment Expenses	120224	Operating Expenses			(11,200)	(61,956)
E13401	CRC - Salaries Expenses	120224	Operating Expenses			(17,000)	(78,956)
E13402	CRC - Superannuation Expenses	120224	Operating Expenses			(1,785)	(80,741)
E14506	Admin - Building Expenses	120224	Operating Expenses			(17,500)	(98,241)
E14304	Plant - Parts & Repairs Expenses	120224	Operating Expenses		38,134		(60,107)
E12321	Lease #1 Interest Expense - JCB Excavator	120224	Operating Expenses			(8,476)	(68,583)
E12363	Lease #1 Principal Repayment - JCB Excavator	120224	Capital Expenses			(29,658)	(98,241)
E05111	Fire Station - New Toilet and Change Room	120224	Capital Expenses			(10,300)	(108,541)
E11383/WCC231	Wandering Community Centre Construction - Water Tanks DWER Funded	120224	Capital Expenses			(11,900)	(120,441)
E12103/R2R241	Drainage Repairs down hill Wandoo Crescent	120224	Capital Expenses			(6,496)	(126,937)
E12103/R2R234	R2R-Kubbine Road - Gravel Resheet	120224	Capital Expenses			(18,091)	(145,028)
E12103/R2R242	Bridge Repairs	120224	Capital Expenses		21,175		(123,853)
E12101/RRSP241	Bridge Upgrade Culverts (0425)	120224	Capital Expenses		582,000		458,147
E12103/R2R232	R2R - Wandering Pingelly Road , Bridge 0424A over Biberkine Brook	120224	Capital Expenses			(582,000)	(123,853)
E12105/WSFN241	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.10 to SLK13.37	120224	Capital Expenses		73,182		(50,671)
E12105/WSFN242	WSFN North Bannister Wandering Road - Replace and Upgrade Culvert @ slk9.56 - Pre-construction	120224	Capital Expenses		75,537		24,866
R12211/WSFNI241	Grant Income - WSFN North Bannister Wandering Road	OCM May 2024	Operating Revenue			(752,000)	(727,134)
R12211/WSFNI231	Grant Income - WSFN North Bannister Wandering Rd	OCM May 2024	Operating Revenue		49,496		(677,638)
E03292	Transfer to Plant Replacement Reserve	OCM May 2024	Operating Expenses		143,000		(534,638)
E14310	LESS Plant Depreciation Allocated	OCM May 2024	Operating Expenses			(143,000)	(677,638)
E14311	Recognition of over recovery on Plant Hire	OCM May 2024	Operating Expenses		143,000		(534,638)
R14308	Operating Profit on Plant Hire	OCM May 2024	Operating Revenue			(143,000)	(677,638)
E12105/WSFN241	North Bannister Wandering Road-Upgrade and Overlay Pavement SLK9.10 to SLK13.37	OCM May 2024	Capital Expenses		752,000		74,362
E12105/WSFN231	North Bannister Wandering Rd 4270055	OCM May 2024	Capital Expenses			(49,496)	24,866
R11103/LRCIPI03	WCC - Kitchen Upgrade (Phase 3)	OCM May 2024	Operating Revenue			(67,000)	(42,134)
R11103/LRCIPI05	LRCIP - Solar and Battery System Income	OCM May 2024	Operating Revenue		35,000		(7,134)
R11103/LRCIPI06	LRCIP - Outdoor BBQ Income	OCM May 2024	Operating Revenue		16,000		8,866
R11103/LRCIPI07	LRCIP - Chairs for Community Centre Income	OCM May 2024	Operating Revenue		16,000		24,866
E11383/WCC234	Wandering Community Centre Upgrade - Kitchen Upgrade	OCM May 2024	Capital Expenses		67,000		91,866
E11383/WCC235	LRCIP - Solar and Battery System Expenditure	OCM May 2024	Capital Expenses			(35,000)	56,866
E11383/WCC236	LRCIP - Outdoor BBQ Expenditure	OCM May 2024	Capital Expenses			(16,000)	40,866
E11383/WCC237	LRCIP - Chairs for Community Centre Expenditure	OCM May 2024	Capital Expenses			(16,000)	24,866
				<b>0</b>	<b>2,492,583</b>	<b>(2,467,717)</b>	<b>24,866</b>

### 13.2 Accounts for Payment May 2024

<b>File Reference:</b>	N/A
<b>Location:</b>	N/A
<b>Applicant:</b>	N/A
<b>Author:</b>	Alan Hart – Chief Executive Officer
<b>Authorising Officer</b>	Alan Hart – Chief Executive Officer
<b>Date:</b>	11 June 2024
<b>Disclosure of Interest:</b>	N/A
<b>Attachments:</b>	Payment Listing and Credit Card Statement May 2024
<b>Previous Reference:</b>	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	<ul style="list-style-type: none"> <li>• Improve accountability and transparency</li> <li>• Develop an investment strategy that plans for the future and provides cash backed reserves to meet operational needs</li> <li>• Prudently manage our financial resources to ensure value for money</li> <li>• Reduce reliance on operational grants</li> </ul>

**Sustainability Implications:**

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

**Risk Implications:**

Nil.

**Voting Requirements:**

Simple Majority

**Shire of Wandering**

**Certificate of Expenditure – 31 May 2024**

This Schedule of Accounts to be passed for payment covering:

Payment Method	Cheque/EFT/DD Number	Amount
<b>Municipal Fund:</b>		
Electronic Funds Transfers	EFT9190 – EFT9293	\$309,243.82
Direct Debits	DD4834.1 – DD4850.2	\$ 9,370.11
Cheques	-	-
	<b>TOTAL</b>	<b>\$318,613.93</b>

to the Municipal and Trust Accounts, totalling \$318,613.93 which were submitted to each member of the Council on 20 June 2024, have been checked and fully supported by vouchers and invoices which are submitted herewith, have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings.

Alan Hart  
Chief Executive Officer

**Officer Recommendation:**

**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 \$318,613.93 (attached) be noted as approved for payment and credit card statement be noted.**

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts



**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
<b>EFT9190</b>	<b>01/05/2024</b>	<b>AMPAC</b>	<b>Debt collections costs</b>		<b>- 1,436.50</b>
105621	28/03/2024	AMPAC	Debt collections costs	1,436.50	
<b>EFT9191</b>	<b>01/05/2024</b>	<b>Australia Post</b>	<b>Postal Stock Requirements</b>		<b>- 192.61</b>
1013123684	03/04/2024	Australia Post	Various Postal Stock Requirments / Stamps , Envelopes, Shire - Printing, Stationery & Postage Expenses GEN, CRC - Printing, Stationery & Postage Expenses GEN	192.61	
<b>EFT9192</b>	<b>01/05/2024</b>	<b>Benara Nurseries</b>	<b>Plants Purchases</b>		<b>- 318.78</b>
536505	21/03/2024	Benara Nurseries	Plants for garden in front of CRC and Shire Admin office	318.78	
<b>EFT9193</b>	<b>01/05/2024</b>	<b>Boddington IGA</b>	<b>Councillors Supplies</b>		<b>- 618.70</b>
8783	24/07/2023	Boddington IGA	Councilors Supplies, Councilors Supplies	12.58	
013059	01/08/2023	Boddington IGA	CRC Milk & Bread	49.17	
01/9822	12/12/2023	Boddington IGA	Councilors Supplies	27.71	
014022	19/12/2023	Boddington IGA	water for Wandering BFB	97.50	
024349	21/12/2023	Boddington IGA	bread rolls, salads for end of year bbq at depot	45.34	
011449	01/04/2024	Boddington IGA	Platter food coucillar meeting April 2024	14.99	
015111	08/04/2024	Boddington IGA	Snacks and drinks for bush Fire Brigade meeting	85.11	
015943	09/04/2024	Boddington IGA	Snacks and drinks for bush Fire Brigade meeting	67.49	
02/9721	17/04/2024	Boddington IGA	Councilors Supplies, Councilors Supplies	136.05	
8291	25/04/2024	Boddington IGA	Councilors Supplies, Councilors Supplies	82.76	
<b>EFT9194</b>	<b>01/05/2024</b>	<b>Boddington News</b>	<b>Boddington News</b>		<b>- 18.00</b>
199	05/04/2024	Boddington News	Boddington News, Edition #	9.00	
214	19/04/2024	Boddington News	Boddington News, Edition #	9.00	
<b>EFT9195</b>	<b>01/05/2024</b>	<b>Corsign WA</b>	<b>Road Signs</b>		<b>- 1,394.80</b>
00084456	16/04/2024	Corsign WA	Give Way Sign, reduce speed, cross road	1,245.20	
00084513	19/04/2024	Corsign WA	Gnowing Street Footpath signs	149.60	
<b>EFT9196</b>	<b>01/05/2024</b>	<b>Herseys Safety Pty Ltd"</b>	<b>Out of Service tags</b>		<b>- 946.22</b>
50558	24/04/2024	Herseys Safety Pty Ltd"	Out of Service tags, Riggers Glove XL, 1/2 impact socket set, Heavy Duty WD Lube, Line Making Paint, Magic trees, Delivery	946.22	
<b>EFT9197</b>	<b>01/05/2024</b>	<b>LG Best Practices</b>	<b>Staff Training</b>		<b>- 1,980.00</b>
22428	15/04/2024	LG Best Practices	Advanced Rates Training for Revenue Officer, Rates Modelling / Rates end of year / rates billing	1,980.00	
<b>EFT9198</b>	<b>01/05/2024</b>	<b>Mcpest Pest Control</b>	<b>Termite Inspection</b>		<b>- 2,178.00</b>

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
01906	24/04/2024	Mcpest Pest Control	Termite Inspection of all Council Properties	2,178.00	
<b>EFT9199</b>	<b>01/05/2024</b>	<b>Officeworks</b>	<b>Stationery</b>		<b>- 989.56</b>
613535860	28/03/2024	Officeworks	Admin Office Stationery, CRC Stationery, Caravan Park Expenses, Community Centre Expenses, Depot Orders, Public Conveniences	223.75	
613893145	19/04/2024	Officeworks	Toilet Paper & Milk, Stationery - Postage, Kitchen supplies, Supplies, Supplies, T/Paper, Stationery	711.88	
613979096	24/04/2024	Officeworks	Admin Office Stationery, CRC Stationery, Caravan Park Expenses, Community Centre Expenses, Depot Orders, Public Conveniences	53.93	
<b>EFT9200</b>	<b>01/05/2024</b>	<b>Raelene Warburton</b>	<b>Catering</b>		<b>- 40.00</b>
6	31/01/2024	Raelene Warburton	Sausage Rolls	40.00	
<b>EFT9201</b>	<b>01/05/2024</b>	<b>Reinforced Concrete Pipes Australia T/a RCPA (WA)</b>	<b>Concrete Pipes</b>		<b>- 5,364.65</b>
314222	24/04/2024	Reinforced Concrete Pipes Australia T/a RCPA (WA)	15 x 300mm pipes & 15 x 375mm pipes plus delivery	5,364.65	
<b>EFT9202</b>	<b>01/05/2024</b>	<b>Startrack Express</b>	<b>Freight - library books</b>		<b>- 123.97</b>
2000255841	14/03/2024	Startrack Express	Freight - library books	40.18	
2000301674	18/04/2024	Startrack Express	Freight - library books	83.79	
<b>EFT9203</b>	<b>01/05/2024</b>	<b>WALGA</b>	<b>Councillor Training</b>		<b>- 1,072.50</b>
SI-010162	23/04/2024	WALGA	Councillor Essentials Training - 6 Councillors - Understanding Local Government, Conflicts of Interest, Meeting Procedures	264.00	
SI-010163	23/04/2024	WALGA	Councillor Essentials Training - 6 Councillors - Understanding Local Government, Conflicts of Interest, Meeting Procedures	264.00	
SI-010164	23/04/2024	WALGA	Councillor Essentials Training - 6 Councillors - Understanding Local Government, Conflicts of Interest, Meeting Procedures	544.50	
<b>EFT9204</b>	<b>01/05/2024</b>	<b>WD Auto Repairs</b>	<b>Plant Repairs</b>		<b>- 1,537.75</b>
00001624	11/03/2024	WD Auto Repairs	Repairs to fuel trailer	639.96	
00001682	16/04/2024	WD Auto Repairs	Replace air box	649.37	
00001686	16/04/2024	WD Auto Repairs	New tyre	248.42	
<b>EFT9205</b>	<b>01/05/2024</b>	<b>Wandering CWA</b>	<b>Flower Arrangement - Anzac Day</b>		<b>- 50.00</b>
ANZAC2024	16/04/2024	Wandering CWA	Flower Arrangement - Anzac Day	50.00	

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
<b>EFT9206</b>	<b>01/05/2024</b>	<b>Wandering Tavern</b>	<b>Welfare</b>		- 376.50
0000053	18/03/2024	Wandering Tavern	Welfare for BFB volunteers -fire at Bostocks 12/04/2024	376.50	
<b>EFT9217</b>	<b>02/05/2024</b>	<b>C &amp; D Cutri</b>	<b>Bridge Repairs</b>		- 18,722.00
377	02/03/2024	C & D Cutri	Repairs to bridge 3066 Carabin Road -As per quote 0177	18,722.00	
<b>EFT9218</b>	<b>02/05/2024</b>	<b>Nigel Ewen Rural Services</b>	<b>Fencing</b>		- 4,047.74
0092	05/04/2024	Nigel Ewen Rural Services	172LM of vermin proof 1.8m with aprob	4,047.74	
<b>EFT9220</b>	<b>07/05/2024</b>	<b>AMPAC</b>	<b>Debt collections costs</b>		- 1,536.50
106219	11/04/2024	AMPAC	Debt collections costs	1,536.50	
<b>EFT9221</b>	<b>07/05/2024</b>	<b>Best Office Systems</b>	<b>Copier Contract</b>		- 266.73
630741	29/04/2024	Best Office Systems	Copier contract - CRC, B&W Copies, Colour Copies, Echo - 75% of colour	266.73	
<b>EFT9222</b>	<b>07/05/2024</b>	<b>Bob Waddell &amp; Associates</b>	<b>Financial Services</b>		- 82.50
3871	29/04/2024	Bob Waddell & Associates	Accounting Services provided to the Shire of Wandering	82.50	
<b>EFT9223</b>	<b>07/05/2024</b>	<b>Boddington IGA</b>	<b>CRC EVENT Supplies</b>		- 343.74
999	01/05/2024	Boddington IGA	CRC Supplies, CRC SUPPLIES	71.96	
1337	01/05/2024	Boddington IGA	CRC SUPPLIES, CRC SUPPLIES	13.50	
9590	01/05/2024	Boddington IGA	CRC Supplies, CRC Supplies	7.20	
9972	01/05/2024	Boddington IGA	CRC EVENT Supplies, CRC EVENT Supplies	251.08	
<b>EFT9224</b>	<b>07/05/2024</b>	<b>Catercentral</b>	<b>Kitchen Equipment</b>		- 36,490.30
3492	07/05/2024	Catercentral	Kitchen Equipment As per Quotation for Wandering Community Centre	36,490.30	
<b>EFT9225</b>	<b>07/05/2024</b>	<b>Landgate</b>	<b>Valuation rolls From July 2023</b>		- 266.10
72346359	29/07/2023	Landgate	Valuation rolls From July 2023, Mining tenements, Minimum charge	266.10	
<b>EFT9226</b>	<b>07/05/2024</b>	<b>Quest Payment Systems</b>	<b>Monthly maintenance fee - Fual Facility April 2024</b>		- 418.00
43161	17/04/2024	Quest Payment Systems	Monthly maintenance fee - Fual Facility, April 2024	418.00	
<b>EFT9227</b>	<b>07/05/2024</b>	<b>WD Auto Repairs</b>	<b>Plant Repairs</b>		- 948.87
00001703	24/04/2024	WD Auto Repairs	Service Truck	948.87	
<b>EFT9229</b>	<b>08/05/2024</b>	<b>Shire of Wandering Christmas Club</b>	<b>Payroll deductions</b>		- 95.00
DEDUCTION	07/05/2024	Shire of Wandering Christmas Club	Payroll Deduction	95.00	
<b>EFT9230</b>	<b>08/05/2024</b>	<b>Shire of Wandering Staff Lotto</b>	<b>Payroll deductions</b>		- 70.00
DEDUCTION	07/05/2024	Shire of Wandering Staff Lotto	Payroll Deduction	70.00	
<b>EFT9231</b>	<b>08/05/2024</b>	<b>Wandering Smash Repairs</b>	<b>Payroll deductions</b>		- 600.00

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
DEDUCTION	07/05/2024	Wandering Smash Repairs	Payroll Deductions	600.00	
<b>EFT9232</b>	<b>08/05/2024</b>	<b>Easi Fleet PTY LTD-DD</b>	<b>Payroll deduction</b>		<b>- 1,611.22</b>
1903042	16/03/2024	Easi Fleet PTY LTD-DD	Payroll Deductions	1,611.22	
<b>EFT9235</b>	<b>15/05/2024</b>	<b>Australia Post</b>	<b>Equipment Purchases</b>		<b>- 474.74</b>
1013201525	03/05/2024	Australia Post	Printer for Post Office	474.74	
<b>EFT9236</b>	<b>15/05/2024</b>	<b>Avon Waste</b>	<b>General Waste Services</b>		<b>- 4,574.45</b>
00062310	30/04/2024	Avon Waste	Domestic & commercial general waste services, Fuel facility bin, North Bannister bins, General waste to landfill gate fee, Recycling Services, Recycle processing fee, Transfer Station general waste bins, General waste to landfill gate fee, Transfer Station recycle bins, Recycle processing fee, Building waste bin hire	4,574.45	
<b>EFT9237</b>	<b>15/05/2024</b>	<b>BOC</b>	<b>Bottle Hire Fees</b>		<b>- 31.70</b>
5006353291	28/04/2024	BOC	Container Service, Oxygen, Acetylene, Argoshield, Medical Oxygen	31.70	
<b>EFT9238</b>	<b>15/05/2024</b>	<b>Belmont St John Ambulance Western Australia</b>	<b>Service First Aid Kits</b>		<b>- 978.37</b>
FAINV01173450	15/03/2024	Belmont St John Ambulance Western Australia	Service First Aid Kit vehicles	978.37	
<b>EFT9239</b>	<b>15/05/2024</b>	<b>Bob Waddell &amp; Associates</b>	<b>Financial Services</b>		<b>- 742.50</b>
3895	13/05/2024	Bob Waddell & Associates	Accounting Services provided to the Shire of Wandering	742.50	
<b>EFT9240</b>	<b>15/05/2024</b>	<b>Boddington Hardware &amp; Newsagency</b>	<b>Hardware Supplies</b>		<b>- 101.15</b>
101004650	19/04/2024	Boddington Hardware & Newsagency	sprayer, mop bucket	68.65	
102004918	29/04/2024	Boddington Hardware & Newsagency	Boddington Hardware Monthly Expenditure	18.50	
102004906	29/04/2024	Boddington Hardware & Newsagency	Boddington Hardware Monthly Expenditure	14.00	
<b>EFT9241</b>	<b>15/05/2024</b>	<b>Boddington IGA</b>	<b>Refreshments</b>		<b>- 78.48</b>
7892	30/04/2024	Boddington IGA	Councilors Supplies	78.48	
<b>EFT9242</b>	<b>15/05/2024</b>	<b>Boddington Medical Centre</b>	<b>Staff Medical</b>		<b>- 80.00</b>
152154JC	06/05/2024	Boddington Medical Centre	Pre Employment Medical	80.00	
<b>EFT9243</b>	<b>15/05/2024</b>	<b>Boddington News</b>	<b>Boddington News</b>		<b>- 9.00</b>
221	07/05/2024	Boddington News	Boddington News, Edition #734	9.00	
<b>EFT9244</b>	<b>15/05/2024</b>	<b>DCE Services</b>	<b>Plant Repairs</b>		<b>- 2,304.50</b>
WS002	09/05/2024	DCE Services	Weld and repair pin on bucket, Weld hook on trailer	2,304.50	

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
<b>EFT9245</b>	<b>15/05/2024</b>	<b>Focus Networks</b>	<b>Managed Computer /Server Services and Support</b>		<b>- 2,757.37</b>
MPSD-13955	06/05/2024	Focus Networks	Managed Computer /Server Services and Support-Rates Services, Managed Computer /Server Services and Support-CRC, Managed Computer /Server Services and Support-Works Admin, Managed Computer /Server Services and Support-General Administration	2,170.30	
SAAS-13976	06/05/2024	Focus Networks	Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-Rates Services, Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-CRC, Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-Works Admin, Monthly Managed Services (SAAS) Firewall/Remote Services and Antivirus Software Management-Admin	587.07	
<b>EFT9246</b>	<b>15/05/2024</b>	<b>Harris Design</b>	<b>Wandering Community Centre Kitchen</b>		<b>- 3,000.00</b>
240503	03/05/2024	Harris Design	Architectural and Structural Documentation- Wandering Community Centre Kitchen	3,000.00	
<b>EFT9247</b>	<b>15/05/2024</b>	<b>Have a Go News</b>	<b>Advertising</b>		<b>- 426.89</b>
61969	10/05/2024	Have a Go News	Advertisement in Have a Go News - Caravan Park - Wheatbelt Feature	426.89	
<b>EFT9248</b>	<b>15/05/2024</b>	<b>LG Best Practices</b>	<b>Payroll Services</b>		<b>- 9,460.00</b>
22448	30/04/2024	LG Best Practices	Training and Rates Support 2023/24 Financial Year	44.00	
22447	30/04/2024	LG Best Practices	Payroll Services	9,416.00	
<b>EFT9249</b>	<b>15/05/2024</b>	<b>LGIS Risk Management</b>	<b>Insurance Premium Adjustment 23-24 year</b>		<b>- 3,740.13</b>

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
100-150300	08/08/2022	LGIS Risk Management	CASE 721G Loader WD.1827, , John Deere 6115D Cab Tractor 2009 - WD.229, Isuzu Truck - WD.422, Isuzu Giga 415 CXZ Prime Mover 2021 - WD.458, Howard Porter 2010 Tri Axle Side Tipping Semi Trailer - WD.1142, 2016 Isuzu Crew Cab Truck - WD.6, 2020 Mitsubishi Triton Ute WD.011, Holden Colorado 4x4 Crew Cab Auto Silver - WD.0, Sundry Plant, Grader Cat 140M - WD.300, Multipac 524H Multi Tyred Roller - WD.182, Volvo Excavator - WD.141, Sundry Plant, 1983 Boomerang Low Loader - WD.1169, Grader - 12M (G1) - WD.920, Fire Truck - 2007 Isuzu FSS550 - WD.821, Fire Truck - 2012 Isuzu FSS550 - WD.270, Fire Truck - 2012 Isuzu FSS550 - WD.270, QF Pajero Sport GLX 4x4 2.4DSL - WD.001, Hustler Ride-on Mower, Toro Reelmaster Mower with Canopy, Sundry Plant, Sundry Plant-MetroCount, Fire Truck - Isuzu - 1BCB.374, Sundry Plant, Sundry Plant, LGGS - Insurances Expenses GEN-Fire Vehicles	3,740.13	
<b>EFT9250</b>	<b>15/05/2024</b>	<b>Landgate</b>	<b>Valuation rolls</b>		<b>- 216.95</b>
393177	03/05/2024	Landgate	Valuation rolls, Mining tenements, Minimum charge	216.95	
<b>EFT9251</b>	<b>15/05/2024</b>	<b>Mandurah Hip Pocket Workwear &amp; Safety</b>	<b>PPE</b>		<b>- 19.12</b>
353515	29/08/2023	Mandurah Hip Pocket Workwear & Safety	PPE and boots for Work Crew	19.12	
<b>EFT9252</b>	<b>15/05/2024</b>	<b>Narrogin Betta Home Living</b>	<b>Caravan Park Expenditure</b>		<b>- 349.00</b>
25710091073	08/05/2024	Narrogin Betta Home Living	Set top box replacement - Cabin 1	349.00	
<b>EFT9253</b>	<b>15/05/2024</b>	<b>Nigel Ewen Rural Services</b>	<b>Fencing</b>		<b>- 452.26</b>
0092	05/04/2024	Nigel Ewen Rural Services	172LM of vermin proof 1.8m with aprob - Final Payment	452.26	
<b>EFT9254</b>	<b>15/05/2024</b>	<b>Pingelly Tyre Service</b>	<b>Plants Repairs</b>		<b>- 170.98</b>
IV00000010906	09/05/2024	Pingelly Tyre Service	new Hydraulic hoses	170.98	
<b>EFT9255</b>	<b>15/05/2024</b>	<b>Raelene Warburton</b>	<b>Catering</b>		<b>- 120.00</b>
16	23/04/2024	Raelene Warburton	Catering for CRC Event	120.00	
<b>EFT9256</b>	<b>15/05/2024</b>	<b>Red Dust Family Trust T/A Fleur McDonald</b>	<b>CRC Event Expenditure</b>		<b>- 965.80</b>
INV-0228	17/03/2024	Red Dust Family Trust T/A Fleur McDonald	Author Presenter Internation Womans Day Event	965.80	
<b>EFT9257</b>	<b>15/05/2024</b>	<b>Resonline</b>	<b>Caravan Park Booking System</b>		<b>- 242.00</b>

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
00164543	30/04/2024	Resonline	Online booking system fee - Caravan Park, May 2024	242.00	
<b>EFT9258</b>	<b>15/05/2024</b>	<b>RingCentral</b>	<b>Phone System</b>		<b>- 662.00</b>
CD_000814224	06/05/2024	RingCentral	Phone system Administration, Phone system Harvest Ban Line, Phone system Council Chambers, Phone system Engineering and Works, Phone system CRC	662.00	
<b>EFT9259</b>	<b>15/05/2024</b>	<b>South Regional Tafe</b>	<b>Staff Training</b>		<b>- 341.25</b>
I0028279	15/05/2024	South Regional Tafe	Trainee TAFE Fees	341.25	
<b>EFT9260</b>	<b>15/05/2024</b>	<b>Startrack Express</b>	<b>Freight</b>		<b>- 239.48</b>
2000310913	25/04/2024	Startrack Express	Freight for signs	239.48	
<b>EFT9261</b>	<b>15/05/2024</b>	<b>WA Contract Ranger Services</b>	<b>Contract Ranger</b>		<b>- 992.75</b>
00005496	10/05/2024	WA Contract Ranger Services	Contract Ranger Service, Labour & travel	992.75	
<b>EFT9262</b>	<b>15/05/2024</b>	<b>WA Fuel Supplies</b>	<b>Fuel Purchases</b>		<b>- 64,790.21</b>
00170927	24/04/2024	WA Fuel Supplies	ULP purchase, Diesel purchase	64,790.21	
<b>EFT9263</b>	<b>15/05/2024</b>	<b>WD Auto Repairs</b>	<b>Mechanical Repairs</b>		<b>- 209.00</b>
00001659	27/03/2024	WD Auto Repairs	Replace Front Brakes WD1884	209.00	
<b>EFT9264</b>	<b>15/05/2024</b>	<b>Wandering Smash Repairs</b>	<b>Water Usage</b>		<b>- 15.62</b>
00005796	12/03/2024	Wandering Smash Repairs	Water Usage	15.62	
<b>EFT9298</b>	<b>21/03/2024</b>	<b>Bankwest</b>	<b>Corporate Card</b>		<b>- 2,308.44</b>
May 2024	12/05/2024	Bankwest	Corporate Card 14/4/24-13/5/24	2,308.44	
<b>EFT9265</b>	<b>15/05/2024</b>	<b>Yahava Kaffeeworks Wholesale</b>	<b>CRC Café Expense</b>		<b>- 286.50</b>
1-00022364	15/05/2024	Yahava Kaffeeworks Wholesale	coffee and freight	286.50	
<b>EFT9266</b>	<b>29/05/2024</b>	<b>Armadale Mower World &amp; Service Co</b>	<b>Equipment Repairs</b>		<b>- 1,015.00</b>
148023	13/05/2024	Armadale Mower World & Service Co	stihl chainsaw MS181, high pressure cleaner - RE125.0X, Brushcutter Honda UMK450 B/Bar, BLower Honda HHB25 4ST, TCT Blade 90mm, Labour, Stihl chainsaw carry cases	1,015.00	
<b>EFT9267</b>	<b>29/05/2024</b>	<b>Australian Taxation Office</b>	<b>BAS</b>		<b>- 55,513.00</b>
30APRIL2024	28/05/2024	Australian Taxation Office	Bas return for April 2024	55,513.00	
<b>EFT9268</b>	<b>29/05/2024</b>	<b>Best Office Systems</b>	<b>Copier Contract</b>		<b>- 588.12</b>
631740	27/05/2024	Best Office Systems	Copier contract - CRC, B&W Copies, Colour Copies, Echo - 75% of colour	588.12	
<b>EFT9269</b>	<b>29/05/2024</b>	<b>Bob Waddell &amp; Associates</b>	<b>Financial Services</b>		<b>- 165.00</b>
3922	27/05/2024	Bob Waddell & Associates	Accounting Services provided to the Shire of Wandering	165.00	

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
<b>EFT9270</b>	<b>29/05/2024</b>	<b>Boddington Hardware &amp; Newsagency</b>	<b>Hardware Supplies</b>		<b>- 42.95</b>
102006100	21/05/2024	Boddington Hardware & Newsagency	Hardware Expenditure	42.95	
<b>EFT9271</b>	<b>29/05/2024</b>	<b>Boddington IGA</b>	<b>Refreshments</b>		<b>- 32.09</b>
01/5911	15/05/2024	Boddington IGA	Councilors Supplies	32.09	
<b>EFT9272</b>	<b>29/05/2024</b>	<b>Boddington News</b>	<b>Boddington News</b>		<b>- 9.00</b>
234	17/05/2024	Boddington News	Boddington News, Edition #735	9.00	
<b>EFT9273</b>	<b>29/05/2024</b>	<b>Boral Construction Materials</b>	<b>Premix Road Base</b>		<b>- 1,056.00</b>
WA18248798	21/05/2024	Boral Construction Materials	2 x 1 tonne bulk bags of pre-mix	1,056.00	
<b>EFT9274</b>	<b>29/05/2024</b>	<b>DA Christie PTY Ltd</b>	<b>BBQ</b>		<b>- 17,106.10</b>
5313770	23/05/2024	DA Christie PTY Ltd	BBQ for Wandering Community Center	17,106.10	
<b>EFT9275</b>	<b>29/05/2024</b>	<b>Department of Energy, Mines, Industry Regulation &amp; Safety</b>	<b>BSL</b>		<b>- 269.00</b>
APRIL 2024	28/05/2024	Department of Energy, Mines, Industry Regulation & Safety	BSL - Month Service Levy	269.00	
<b>EFT9276</b>	<b>29/05/2024</b>	<b>Gilbarco Veeder-Root Australia</b>	<b>Wandering Fuel Station</b>		<b>- 3,905.96</b>
AUL000181838	14/05/2024	Gilbarco Veeder-Root Australia	Calibrate Wandering Fuel station bowsers, Calibrate fuel trailer (at depot)	3,905.96	
<b>EFT9277</b>	<b>29/05/2024</b>	<b>Integrated ICT</b>	<b>Microsoft Office Licencing</b>		<b>- 217.80</b>
32461	27/05/2024	Integrated ICT	Microsoft Office Licencing Fees-Revenue, Microsoft Office Licencing Fees-CRC, Microsoft Office Licencing Fees-ADMIN, Microsoft Office Licencing Fees-Works	217.80	
<b>EFT9278</b>	<b>29/05/2024</b>	<b>JLT</b>	<b>LGIS Golf Day August 2024</b>		<b>- 955.08</b>
062-215853	15/05/2024	JLT	Hole in one competition insurance policy-LGIS Golf Day August 2024	955.08	
<b>EFT9279</b>	<b>29/05/2024</b>	<b>Landgate</b>	<b>Rural Valuation rolls 2023/2024</b>		<b>- 4,683.00</b>
393345	16/05/2024	Landgate	Rural Valuation rolls 2023/2024, Mining tenements, Minimum charge	4,683.00	
<b>EFT9280</b>	<b>29/05/2024</b>	<b>Lucy Home and Outdoor Art</b>	<b>Wandering Collectiive</b>		<b>- 44.00</b>
INV53	15/05/2024	Lucy Home and Outdoor Art	Wandering Collective Sales	44.00	
<b>EFT9281</b>	<b>29/05/2024</b>	<b>Major Motors</b>	<b>Plant Repairs</b>		<b>- 10,268.88</b>
1534048	14/05/2024	Major Motors	DPD replacement for WD6	10,268.88	
<b>EFT9282</b>	<b>29/05/2024</b>	<b>Marketforce</b>	<b>Advertising</b>		<b>- 1,807.99</b>



**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
1743763	29/05/2024	Marketforce	Request for Quote - Wandering Community Centre Upgrade	563.41	
4243765	29/05/2024	Marketforce	Advertising for Quote - Kitchen Upgrade	1,244.58	
<b>EFT9283</b>	<b>29/05/2024</b>	<b>Mooterdine Transport</b>	<b>Refund</b>		<b>- 829.95</b>
1R135860.156	22/05/2024	Mooterdine Transport	Refund	829.95	
<b>EFT9284</b>	<b>29/05/2024</b>	<b>Officeworks</b>	<b>Stationary</b>		<b>- 671.36</b>
614301693	15/05/2024	Officeworks	Various Stationery & Postage - A4 paper - Arc Mouse, Laminating pouches, Toilet Paper & Handtowels, Toilet Paper	671.36	
<b>EFT9285</b>	<b>29/05/2024</b>	<b>Quality Press</b>	<b>Bushfire Notices 24-25</b>		<b>- 821.70</b>
INV078516	23/05/2024	Quality Press	Bushfire notices 24-25 (400)	821.70	
<b>EFT9286</b>	<b>29/05/2024</b>	<b>Quest Payment Systems</b>	<b>Fual Facility</b>		<b>- 418.00</b>
44586	10/05/2024	Quest Payment Systems	Monthly maintenance fee - Fual Facility, May 2024	418.00	
<b>EFT9287</b>	<b>29/05/2024</b>	<b>Startrack Express</b>	<b>Freight</b>		<b>- 997.14</b>
6230528024009	30/08/2023	Startrack Express	Freight - library books	193.75	
2000026180	21/09/2023	Startrack Express	Freight - library books	122.47	
2000209275	08/02/2024	Startrack Express	Freight - library books	70.95	
2000348189	23/05/2024	Startrack Express	Freight - library books	609.97	
<b>EFT9288</b>	<b>29/05/2024</b>	<b>State Library of Western Australia</b>	<b>CRC - Library Expenditure</b>		<b>- 27.50</b>
RI036069	16/08/2023	State Library of Western Australia	Better Beginnings Bags	27.50	
<b>EFT9289</b>	<b>29/05/2024</b>	<b>SunWise Energy</b>	<b>Wandering Community Center Upgrade</b>		<b>- 3,447.00</b>
90774-DEPOSIT	07/05/2024	SunWise Energy	DEPOSIT Supply and install Solar system with Battery for Wandering Community Centre, Instal Anchor Points to Roof	3,447.00	
<b>EFT9290</b>	<b>29/05/2024</b>	<b>Sunny Industrial Brushware</b>	<b>Plant Repairs</b>		<b>- 1,870.00</b>
00028772	15/05/2024	Sunny Industrial Brushware	2 x Tractor Broom Brushes	1,870.00	
<b>EFT9291</b>	<b>29/05/2024</b>	<b>WA Reticulation Supplies</b>	<b>Storm Water pipes and fittings</b>		<b>- 284.55</b>
O8047	27/05/2024	WA Reticulation Supplies	Storm Water pipes and fittings	284.55	
<b>EFT9292</b>	<b>29/05/2024</b>	<b>WD Auto Repairs</b>	<b>Plant Repairs</b>		<b>- 8,151.04</b>
00001715	30/04/2024	WD Auto Repairs	Diff oil service	299.20	
00001754	16/05/2024	WD Auto Repairs	Multi wheel service	2,094.57	
00001748	16/05/2024	WD Auto Repairs	Ute Service	509.78	

**Shire of Wandering**  
**List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
00001750	16/05/2024	WD Auto Repairs	4 x new tyres	1,430.92	
00001751	16/05/2024	WD Auto Repairs	Skid Steer service	1,325.16	
00001762	20/05/2024	WD Auto Repairs	2 new tyres	738.52	
<b>EFT9293</b>	<b>30/05/2024</b>	<b>Shire of Wandering Petty Cash</b>	<b>Petty Cash</b>		<b>- 291.10</b>
APRIL-MAY	29/05/2024	Shire of Wandering Petty Cash	Milk, CRC, Postage / Stamps, Refreshments	291.10	
<b>EFT9294</b>	<b>30/05/2024</b>	<b>Wandering Farm</b>	<b>Wandering Community Center Upgrade</b>		<b>- 4,000.00</b>
SHIRE OF WANDERING	28/05/2024	Wandering Farm	1 Sea container	4,000.00	
<b>EFT9219</b>	<b>02/04/2024</b>	<b>Water Corporation</b>	<b>Water Charges</b>		<b>- 1,752.89</b>
0144	02/04/2024	Water Corporation	Standpipe, Water use	1,752.89	
<b>EFT9311</b>	<b>07/05/2024</b>	<b>Water Corporation</b>	<b>Water Charges</b>		<b>- 2,724.74</b>
0073	07/05/2024	Water Corporation	5 Dunmall Dr, Water use, Service charge	148.50	
0159	07/05/2024	Water Corporation	14 Down St, Water use, Service charge	72.49	
0143	07/05/2024	Water Corporation	1 Dowsett St, Water use, Service charge	88.11	
0122	07/05/2024	Water Corporation	13 Dunmall Dr, Water use, Service charge	820.95	
0072	07/05/2024	Water Corporation	19 Humes Wy, Water use, Service chare	172.66	
0138	07/05/2024	Water Corporation	Depot & standpipe, Water use, Standpipe, Water use		
0130	07/05/2024	Water Corporation	Caravan Park, Water Use	559.07	
0138-1	07/05/2024	Water Corporation	Community Centre, Water use	369.84	
0137	07/05/2024	Water Corporation	Administration building, Water use	209.29	
0138	07/05/2024	Water Corporation	CRC & Public Conveniences, Water use - Public Conveniences 80%, Water use - CRC 20%	283.83	
<b>EFT9293</b>	<b>30/05/2024</b>	<b>Shire of Wandering Petty Cash</b>	<b>Petty Cash</b>		<b>- 291.10</b>
APR-MAY 2024	30/05/2024	Shire of Wandering Petty Cash	Milk, CRC Café Supplies, Retic Supplies, CRC Event Supplies	291.10	
<b>DD4834.1</b>	<b>07/05/2024</b>	<b>Australian Super</b>	<b>Payroll deductions</b>		<b>- 1,615.53</b>
SUPER	07/05/2024	Australian Super	Payroll deductions	1,257.84	
DEDUCTION	07/05/2024	Australian Super	Payroll deductions	77.21	
DEDUCTION	07/05/2024	Australian Super	Payroll deductions	280.48	
<b>DD4834.2</b>	<b>07/05/2024</b>	<b>Aware Super</b>	<b>Payroll deductions</b>		<b>- 6,031.74</b>
DEDUCTION	07/05/2024	Aware Super	Payroll deductions	1,093.66	
SUPER	07/05/2024	Aware Super	Payroll deductions	4,938.08	
<b>DD4834.3</b>	<b>07/05/2024</b>	<b>HostPlus Super Fund</b>	<b>Payroll deductions</b>		<b>- 1,473.53</b>

**Shire of Wandering  
List of Accounts for Payments for May 2024**

Chq/EFT	Date	Name	Description	Amount	Amount
DEDUCTION	07/05/2024	HostPlus Super Fund	Payroll deductions	1,270.29	
SUPER	07/05/2024	HostPlus Super Fund	Payroll deductions	203.24	
<b>DD4834.4</b>	<b>07/05/2024</b>	<b>MLC Masterkey</b>	<b>Payroll deductions</b>		<b>- 293.07</b>
DEDUCTION	07/05/2024	MLC Masterkey	Payroll deductions	69.78	
SUPER	07/05/2024	MLC Masterkey	Payroll deductions	223.29	
<b>DD4834.5</b>	<b>07/05/2024</b>	<b>HESTA</b>	<b>Payroll deductions</b>		<b>- 197.44</b>
DEDUCTION	07/05/2024	HESTA	Payroll deductions	47.01	
SUPER	07/05/2024	HESTA	Payroll deductions	150.43	
<b>DD4834.6</b>	<b>07/05/2024</b>	<b>Macquarie Super</b>	<b>Payroll deductions</b>		<b>- 117.73</b>
SUPER	07/05/2024	Macquarie Super	Payroll deductions	117.73	
<b>DD4834.7</b>	<b>07/05/2024</b>	<b>Prime Super</b>	<b>Payroll deductions</b>		<b>- 283.09</b>
SUPER	07/05/2024	Prime Super	Payroll deductions	283.09	
<b>DD4834.8</b>	<b>07/05/2024</b>	<b>Australian Retirement Trust Super Savings</b>	<b>Payroll deductions</b>		<b>- 226.39</b>
SUPER	07/05/2024	Australian Retirement Trust Super Savings	Payroll deductions	226.39	
<b>DD4834.9</b>	<b>07/05/2024</b>	<b>HUB24 Super Fund</b>	<b>Payroll deductions</b>		<b>- 250.51</b>
SUPER	07/05/2024	HUB24 Super Fund	Payroll deductions	250.51	
<b>DD4849.1</b>	<b>07/05/2024</b>	<b>HostPlus Super Fund</b>	<b>Payroll deductions</b>		<b>1,473.53</b>
REVERSAL	07/05/2024	HostPlus Super Fund	Payroll deductions	- 203.24	
DEDUCTION	07/05/2024	HostPlus Super Fund	Payroll deductions	- 1,270.29	
REVERSAL					
<b>DD4850.2</b>	<b>07/05/2024</b>	<b>HostPlus Super Fund</b>	<b>Payroll deductions</b>		<b>- 63.51</b>
DEDUCTION	07/05/2024	HostPlus Super Fund	Payroll deductions	63.51	

<b>TOTAL</b>				<b>-</b>	<b>318,613.93</b>

<b>Credit Card Breakdown -14 April - 13 May 2024</b>			
<b>Date</b>	<b>Supplier</b>	<b>Description</b>	<b>Amount</b>
15/04/2024	Nespresso Australia	Coffee Pod Order	\$ 184.00
22/04/2024	Survey Monkey	Annual Subscription	\$ 384.00
23/04/2024	DMIRS	Dangerous Goods Licence Renewal	\$ 901.00
01/05/2024	Aussie Broadband	Monthly Subscription	\$ 79.00
06/05/2024	Adobe	Monthly Subscription	\$ 576.86
08/05/2024	Coles	Coles Online Shopping	\$ 100.30
12/05/2024	Atlas	Fuel -OWD	\$ 82.83
	Bankwest	Bank Fee	\$ 0.45
		<b>TOTAL</b>	<b>\$ 2,308.44</b>

### 13.3 Community Financial Assistance Grants Program Applications

<b>File Reference:</b>	<b>08.084.08406</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>Various</b>
<b>Author:</b>	<b>Lisa Boddy, Executive Assistant</b>
<b>Authorising Officer</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Date:</b>	<b>7 June 2024</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Policy 48 – Community Funding, Grants and Donations</b>
<b>Previous Reference:</b>	<b>N/A</b>

#### **Summary:**

To advise Council there were no applications received for the funding round which closed on 30 May 2024.

#### **Background:**

The Shire's Community Grant Scheme provides financial assistance to community groups to build an engaged and vibrant community that delivers benefits to the local community and the local economy. Funds are available for projects or events which benefit the local community. Applications have been invited from eligible organisations and fall into two categories – Major Community Grants (Over \$2,000) and Minor Community Grants (up to \$2,000). In-kind services and volunteer labour are eligible components of the total project costs. Successful projects will have clearly identified and evidenced the need for the project. Funding is for undertaking projects and programs within the Shire of Wandering or that provide benefit to residents and visitors of the Shire of Wandering.

#### **Comment:**

The Community Grants Scheme is open all year round, closing on 30 May each year and applications considered at the June Council meeting. This was advertised in the Wandering Echo, on the Shire Website and Shire Facebook page. No applications were received.

#### **Consultation:**

Chief Executive Officer

#### **Statutory Environment:**

*Local Government Act 1995 – Part 6 Financial Management*

#### **Policy Implications:**

Policy 48 – Community Funding, Grants and Donations

#### **Financial Implications:**

There are no financial implications as no applications were received.

**Strategic Implications:  
Retain and Grow our Population**

Our Goals	Our Strategies
Our permanent and transient population grows	We promote the lifestyle and business opportunities of Wandering We support Early Years and Youth We encourage Aging in Place
People feel safe, connected and actively involved in the community	Facilitate and support activities that optimise use of our facilities Assist Community and sporting organisations to remain sustainable and active Engage and celebrate local culture, both indigenous and non-indigenous

**Sustainability Implications:**

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

**Risk Implications:**

Nil.

**Voting Requirements:**

Simple Majority

**Officer Recommendation:**

**That Council accept this report acknowledging that no applications were received for the latest grant round.**

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts

<b>POLICY TYPE:</b>	<b>COMMUNITY</b>
<b>DATE ADOPTED:</b>	18/07/2019

<b>POLICY NO:</b>	<b>48</b>
<b>DATE LAST REVIEWED:</b>	15/04/2021 17/09/2020 15/04/2021 16/09/2021 21/10/2021 15/06/2023

<b>LEGAL (PARENT):</b>	<i>Local Government Act 1995</i>
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<b>LEGAL (SUBSIDIARY):</b>	
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<b>DELEGATION OF AUTHORITY APPLICABLE:</b>	
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<b>DELEGATION NO.</b>	
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<b>ADOPTED POLICY</b>	
<b>TITLE:</b>	Community Funding, Grants and Donations
<b>OBJECTIVE:</b>	<ul style="list-style-type: none"> <li>To provide financial assistance for organisations and/or projects, which benefit the community.</li> <li>To provide guidelines for the consideration and approval, or otherwise, of financial assistance applications.</li> <li>To maintain and build on Wandering’s vibrant community spirit and welfare by providing financial support for local events which involve people coming together in the celebration and enjoyment of their culture or a common interest.</li> </ul>

### **DEFINITIONS**

Community Organisation means any organisation which has as its members, members of the Wandering community and which operates on a “not for profit” basis.

Not for Profit means that the proceeds of the organisation are used for the benefit of the organisation and are not available for disbursement to the members of the organisation.

Major Community Grant means any financial assistance grant over \$2,000. Usually provided for the development of a capital works project eg: building construction, major purchase of equipment, ground-works, etc.

Minor Community Grant means any financial assistance up to \$2,000. Usually provided for minor building construction, maintenance or repair, minor projects, equipment purchase, relief from Council fees and charges etc.

GST means the Federal Government’s Goods and Services Tax. Provision of grant funds will be exclusive of GST unless the recipient organisation is registered for GST, in which case the grant amount will be grossed up by 10%.

### **POLICY STATEMENT**

#### **FUNDING ROUNDS**

The Community Financial Assistance Program will be open all year round and applications will be considered once each financial year, with the funding being allocated from within Council’s budget for that financial year. The round will be advertised on the 1<sup>st</sup> of April and close on the 30<sup>th</sup> May each year and will be considered at the June Council meeting with the project to be completed by the end of June the following year.

Once funds have been fully allocated no further funds will be available until the following financial year

#### **APPLICATIONS**

All applications shall be made on the appropriate forms.

### **MAJOR COMMUNITY GRANTS (\$2,000+)**

Major Community Grants may be used for any purpose, but are generally provided for purposes such as building purchase or construction, purchase of equipment, ground-works etc. Applications should address the following criteria:

- a) Type of organisation (eg sport, community, hobby, health and welfare, artistic, religious etc);
- b) Organisation membership;
- c) Nature of service/facility provided;
- d) Project details/planning/design/timing;
- e) Demonstrated need or community benefit;
- f) Financial position of the applicant;
- g) Financial viability of project;
- h) Other financial/in kind contributions;
- i) On-going management;
- j) Existing services and facilities of a like nature, within Wandering;
- k) Provision of quotes (2) for all items greater than \$1,000 in value; and
- l) Provision of a detailed project budget including GST breakdown.
- m) Details of applications to other possible funding sources. (eg Dept of Sport and Recreation, Healthways, Lotteries, etc.)
- n) Licensed clubs, under the Liquor Act, must disclose the amount of income generated from the sale of alcohol.

### **MINOR COMMUNITY GRANTS (UP TO \$2,000)**

Minor Community Grants may be used for any purpose, including minor building construction, maintenance or repair, equipment purchases or hire, events or functions, relief from Council fees and charges etc.

Applications should address the following criteria:

- (a) Type of organisation (eg sport and recreation, community based, general interest, health and welfare, artistic, religious etc);
- (b) Organisation membership;
- (c) Nature of service/facility provided;
- (d) Demonstrated need or community benefit;
- (e) Applicant's financial position;
- (f) Purpose of the grant; and
- (g) Provision of a detailed project budget including GST breakdown.
- (h) Details of applications to other possible funding sources. (eg Dept of Sport and Recreation, Healthways, Lotteries, etc.)
- (i) Licensed clubs, under the Liquor Act, must disclose the amount of income generated from the sale of alcohol.

### **WHAT IS NOT FUNDED**

- (j) Ongoing expenditure in the form of operating or administrative costs.
- (k) Applications that are insular or of self-interest.
- (l) Applications that benefit personal business aspirations.
- (m) Purchase of alcohol.
- (n) Projects whose goals or strategies are not included within the Shire of Wandering Community Strategic Plan.
- (o) Applications for projects outside the Shire of Wandering.



## **CONDITIONS AND REQUIREMENTS**

Groups, individuals, organisations or clubs are not to expect, as of right, any financial assistance from the Council. Requests will only be considered in respect to the overall priorities of other projects within the Shire and will also be subject to the availability of finance.

Financial assistance approvals shall be administered in accordance with the following:

- (p) Project must commence and be completed in the financial year for which funding has been approved. Funds not expended by the end of the financial year in which they were approved, may be forfeited, unless a deferment has been requested by the Grantee.
- (q) Where financial assistance is approved by Council for projects that are dependent upon funding from an outside source, eg: Sport and Recreation WA; Lotteries Commission etc, and that funding application is unsuccessful or the level of financial assistance from an outside source has been reduced below that requested by an organisation, the organisation shall be required to demonstrate its ability to meet the funding shortfall.
- (r) Council may restrict its contribution to the project or event on a case by case basis.
- (s) 50% of the approved grant will be paid on approval of the project and the balance following successful acquittal of the project.
- (t) Prior approval must be sought for any substantial change of proposal.
- (u) Acquittal of the grant funds must be submitted to the Shire in a timely manner.
- (v) Acknowledgement that "This project was made possible through financial assistance from the Shire of Wandering" must be made in all publicity associated with the project. Use of the Shire of Wandering logo is encouraged in all promotional material.

**13.4 2024/25 Annual Budget**

<b>File Reference:</b>	<b>14.145.14512</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Authorising Officer</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Date:</b>	<b>13 June 2024</b>
<b>Disclosure of Interest:</b>	<b>N/A</b>
<b>Attachments:</b>	<b>2024/25 Statutory Budget</b>
<b>Previous Reference:</b>	<b>N/A</b>

**Summary:**

For Council to consider and adopt the Annual Budget for the 2024/2025 financial year.

**Background:**

The 2024/2025 Annual Budget has been prepared based on the principles contained within the Strategic Community Plan and the Long-Term Financial Plan.

**Comment:**

Nothing further.

**Consultation:**

Council workshops held during the year.

**Statutory Environment:**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

*Waste Avoidance and Resource Recovery Act 2007 S66*

**Policy Implications:**

The Budget is based on the broad principals contained within the Strategic Community Plan, Corporate Business Plan and Long-Term Financial Plan. The 2024/2025 Budget includes a 6% increase in total Rate Revenue from last year. Differential Rating has also been removed meaning that all properties within each valuation category (GRV and UV) attract the same rate in the dollar for each valuation category.

**Financial Implications:**

The budget implications are outlined in the Budget Document.

**Strategic Implications:**

**PROVIDE STRONG LEADERSHIP**

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

**Sustainability Implications:**

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

**Risk Implications:**

Nil.

**Voting Requirements:**

Absolute Majority

**Officer Recommendation:**

**That Council adopt the 2024/2025 Statutory Budget (as attached) inclusive of the following:**

**1. Rates**

The following cents in the dollar and minimum rates apply for the 2024/2025 financial year:

<b>Rate Category</b>	<b>Rate in the Dollar</b>	<b>Minimum Rate</b>
<b>GRV- Special Use, Residential, Rural Residential and Industrial</b>	<b>0.133250</b>	<b>\$1,391</b>
<b>UV – Rural, Rural Residential &amp; Mining</b>	<b>0.004484</b>	<b>\$1,391</b>

**2. Rubbish and Recycling Charges**

In accordance with Section 67 of the *Waste Avoidance and Resources Recovery Act 2007* (as amended) an annual rubbish and recycling charge is imposed:

Domestic/Commercial (includes recycling)

Once per week single bin pickup and once per fortnight recycling bin pickup = \$551.00 per annum

**3. Due dates for Rates and Instalment Plans**

The following payment options are prescribed;

**Option 1- One Payment (with early payment discount) due by:**

**21 days from the issue of the rates notice 19/08/2024**

**Option 2- One Payment (without early payment discount) due by:**

**35 days from the issue of the rates notice 02/09/2024**

**Option 3- Two (2) instalments due on 02/09/2024**

**01/11/2024**

**Option 4-Four (4) instalments due on 02/09/2024**

**01/11/2024**

**02/01/2025**

**03/03/2025**

**An administration fee of \$10.00 per instalment applies. Instalment interest of 5.5% also applies. If an instalment option has been elected, penalty interest of 11% will apply from the due date of the instalment until the date the instalment is paid in full**

**4. Alternative Methods of Payment**

**Ratepayers may elect to pay rates and charges by instalments other than those prescribed. Such an agreement will be subject to a \$20.00 administration fee. Outstanding rates will be subject to penalty interest.**

**5. Discount and concessions:**

**A five (5%) percent discount will be granted, if they are paid in full, including all arrears, rubbish charges & ESL Levy within 21 days from the issue of the rates notice.**

**6. Interest on Outstanding Rates and Other Services**

**Penalty Interest of eleven (11%) percent per annum, calculated daily by simple interest, will accrue on all rates that remain unpaid after they are due and payable.**

**7. Reserves Budget**

**Council Adopts the 2024- 2025 Reserves Budget, as presented and incorporated into the 2024/2025 Annual Budget**

**8. Borrowings**

**In accordance with Section 6.20(1) of the Local Government Act 1995 (As amended) Council proposes to borrow up to \$350,000 for the purpose of land development in the Wandering Industrial Estate.**

**9. In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, the level to be used in statements of financial activity in 2024/2025 for reporting material variances shall be 10% of the current budget. In addition, the material variance limit be applied to total revenue and expenditure for each nature and type classification and capital income and expenditure in the Statement of Financial Activity.**

**SHIRE OF WANDERING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

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

**SHIRE OF WANDERING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,551,072	1,460,044	1,463,898
Grants, subsidies and contributions		529,100	932,917	270,000
Fees and charges	14	707,096	730,184	834,770
Interest revenue	10(a)	19,000	24,182	15,200
Other revenue		507,798	56,024	391,121
		<b>3,314,066</b>	<b>3,203,351</b>	<b>2,974,989</b>
<b>Expenses</b>				
Employee costs		(1,335,562)	(1,290,839)	(1,103,394)
Materials and contracts		(1,198,153)	(1,028,147)	(1,242,492)
Utility charges		(41,200)	(48,994)	(41,200)
Depreciation	6	(1,389,860)	(1,325,292)	(1,047,948)
Finance costs	10(c)	(28,294)	(9,878)	(3,302)
Insurance		(104,214)	(105,306)	(104,971)
Other expenditure		(43,658)	(52,361)	(32,500)
		<b>(4,140,941)</b>	<b>(3,860,817)</b>	<b>(3,575,807)</b>
		<b>(826,875)</b>	<b>(657,466)</b>	<b>(600,818)</b>
Capital grants, subsidies and contributions		2,067,614	1,473,567	3,535,296
Profit on asset disposals	5	92,215	0	0
Loss on asset disposals	5	(7)	0	0
		<b>2,159,822</b>	<b>1,473,567</b>	<b>3,535,296</b>
<b>Net result for the period</b>		<b>1,332,947</b>	<b>816,101</b>	<b>2,934,478</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>1,332,947</b>	<b>816,101</b>	<b>2,934,478</b>

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

**SHIRE OF WANDERING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>		\$	\$	\$
Rates		1,551,072	1,458,074	1,464,948
Grants, subsidies and contributions		550,152	939,769	270,000
Fees and charges		707,096	730,184	834,770
Interest revenue		19,000	24,182	15,200
Goods and services tax received		271,657	239,605	235,206
Other revenue		507,798	56,024	391,121
		<b>3,606,775</b>	<b>3,447,838</b>	<b>3,211,245</b>
<b>Payments</b>				
Employee costs		(1,335,562)	(1,321,294)	(1,103,394)
Materials and contracts		(964,153)	(1,109,839)	(1,274,620)
Utility charges		(41,200)	(48,994)	(41,200)
Finance costs		(28,294)	(8,394)	(3,302)
Insurance paid		(104,214)	(105,306)	(104,971)
Goods and services tax paid		(271,657)	(271,657)	(235,206)
Other expenditure		(43,658)	(52,361)	(32,500)
		<b>(2,788,738)</b>	<b>(2,917,845)</b>	<b>(2,795,193)</b>
<b>Net cash provided by operating activities</b>	4	<b>818,037</b>	<b>529,993</b>	<b>416,052</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for development of land held for resale	5(d)	(440,000)	(2,953)	0
Payments for purchase of property, plant & equipment	5(a)	(1,163,000)	(353,733)	(552,380)
Payments for construction of infrastructure	5(b)	(2,181,617)	(1,507,380)	(3,302,988)
Capital grants, subsidies and contributions		1,477,912	1,685,761	3,535,296
Proceeds from sale of property, plant and equipment	5(a)	406,500	0	0
<b>Net cash (used in) investing activities</b>		<b>(1,900,205)</b>	<b>(178,305)</b>	<b>(320,072)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(32,945)	(4,570)	(4,570)
Payments for principal portion of lease liabilities	8	(41,456)	(29,659)	0
Proceeds from new borrowings	7(a)	350,000	0	0
<b>Net cash provided by (used in) financing activities</b>		<b>275,599</b>	<b>(34,229)</b>	<b>(4,570)</b>
<b>Net increase (decrease) in cash held</b>		<b>(806,570)</b>	<b>317,459</b>	<b>91,410</b>
Cash at beginning of year		1,653,757	1,336,298	1,336,298
<b>Cash and cash equivalents at the end of the year</b>	4	<b>847,187</b>	<b>1,653,757</b>	<b>1,427,708</b>

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

**SHIRE OF WANDERING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 1,546,319	\$ 1,456,308	\$ 1,459,898
Rates excluding general rates	2(a)	4,753	3,736	4,000
Grants, subsidies and contributions		529,100	932,917	270,000
Fees and charges	14	707,096	730,184	834,770
Interest revenue	10(a)	19,000	24,182	15,200
Other revenue		507,798	56,024	391,121
Profit on asset disposals	5	92,215	0	0
		<b>3,406,281</b>	<b>3,203,351</b>	<b>2,974,989</b>

**Expenditure from operating activities**

Employee costs		(1,335,562)	(1,290,839)	(1,103,394)
Materials and contracts		(1,198,153)	(1,028,147)	(1,242,492)
Utility charges		(41,200)	(48,994)	(41,200)
Depreciation	6	(1,389,860)	(1,325,292)	(1,047,948)
Finance costs	10(c)	(28,294)	(9,878)	(3,302)
Insurance		(104,214)	(105,306)	(104,971)
Other expenditure		(43,658)	(52,361)	(32,500)
Loss on asset disposals	5	(7)	0	0
		<b>(4,140,948)</b>	<b>(3,860,817)</b>	<b>(3,575,807)</b>

Non cash amounts excluded from operating activities

	3(c)	1,302,771	1,325,510	1,053,077
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**Amount attributable to operating activities**

		<b>568,104</b>	<b>668,044</b>	<b>452,259</b>
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**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		2,067,614	1,473,567	3,535,296
Proceeds from disposal of assets	5	406,500	0	0
		<b>2,474,114</b>	<b>1,473,567</b>	<b>3,535,296</b>

**Outflows from investing activities**

Payments for land held for resale	5(d)	(440,000)	(2,953)	0
Right of use assets recognised	5(c)	0	(222,368)	0
Payments for property, plant and equipment	5(a)	(1,163,000)	(353,733)	(552,380)
Payments for construction of infrastructure	5(b)	(2,181,617)	(1,507,380)	(3,302,988)
		<b>(3,784,617)</b>	<b>(2,086,434)</b>	<b>(3,855,368)</b>

Non-cash amounts excluded from investing activities

	3(d)	0	222,368	0
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**Amount attributable to investing activities**

		<b>(1,310,503)</b>	<b>(390,499)</b>	<b>(320,072)</b>
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	350,000	0	0
Leases liabilities recognised	8	0	222,368	0
Transfers from reserve accounts	9(a)	547,500	0	0
		<b>897,500</b>	<b>222,368</b>	<b>0</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(32,945)	(4,570)	(4,570)
Payments for principal portion of lease liabilities	8	(41,456)	(29,659)	0
Transfers to reserve accounts	9(a)	(504,700)	(52,073)	(373,878)
		<b>(579,101)</b>	<b>(86,302)</b>	<b>(378,448)</b>

Non-cash amounts excluded from financing activities

	3(e)	0	(222,368)	0
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**Amount attributable to financing activities**

		<b>318,399</b>	<b>(86,302)</b>	<b>(378,448)</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	424,000	232,757	246,261
Amount attributable to operating activities		568,104	668,044	452,259
Amount attributable to investing activities		(1,310,503)	(390,499)	(320,072)
Amount attributable to financing activities		318,399	(86,302)	(378,448)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>424,000</b>	<b>0</b>

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



**SHIRE OF WANDERING  
FOR THE YEAR ENDED 30 JUNE 2025  
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# SHIRE OF WANDERING

## NOTES TO AND FORMING PART OF THE BUDGET

### FOR THE YEAR ENDED 30 JUNE 2025

#### 1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

##### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

##### 2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

##### Budget comparative figures

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

##### Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

##### Rounding off figures

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

##### Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

##### Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

##### New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

##### Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV Residential	Gross rental valuation	0.13325	34	406,640	54,185	0	54,185	81,461	81,224
GRV Special Use	Gross rental valuation	0.13325	2	127,920	17,045	0	17,045	20,787	20,787
GRV Rural Residential	Gross rental valuation	0.13325	56	759,210	101,165	0	101,165	83,691	83,692
GRV Industrial	Gross rental valuation	0.13325	2	35,360	4,712	0	4,712	4,088	4,088
UV Rural, Rural Residential and Mini	Unimproved valuation	0.00448	131	256,128,000	1,148,478	0	1,148,478	1,086,131	1,086,131
Non Rateable	Non Rateable	0.00000	32	14,765	0	0	0	0	0
<b>Total general rates</b>			257	257,471,895	1,325,585	0	1,325,585	1,276,158	1,275,922
<b>(ii) Minimum payment</b>									
		\$							
GRV Residential	Gross rental valuation	1,391	46	247,768	63,986	0	63,986	38,048	38,048
GRV Special Use	Gross rental valuation	1,391	2	14,133	2,782	0	2,782	1,312	1,312
GRV Rural Residential	Gross rental valuation	1,391	46	204,464	63,986	0	63,986	61,664	61,664
GRV Industrial	Gross rental valuation	1,391	0	0	0	0	0	2,624	2,624
UV Rural, Rural Residential and Mini	Unimproved valuation	1,391	96	16,286,520	133,536	0	133,536	124,310	123,328
<b>Total minimum payments</b>			190	16,752,885	264,290	0	264,290	227,958	226,976
<b>Total general rates and minimum payments</b>									
			447	274,224,780	1,589,875	0	1,589,875	1,504,116	1,502,898
<b>(iii) Ex-gratia rates</b>									
CBH Reveal Bin	Tonnage	0.13352	1	35,600	4,753	0	4,753	3,967	4,000
<b>Total ex-gratia rates</b>			1	35,600	4,753	0	4,753	3,967	4,000
					1,594,628	0	1,594,628	1,508,083	1,506,898
Discounts (Refer note 2(d))							(43,556)	(47,808)	(43,000)
Rates write-off							0	(231)	0
<b>Total rates</b>					1,594,628	0	1,551,072	1,460,044	1,463,898

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 2 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be made on or before 2 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and

Second instalment to be made on or before 1 November 2024 or 2 months after the first instalment, whichever is the later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 2 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 1 November 2024 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 2 January 2025 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 27 March 2025 or 2 months after the third instalment, whichever is the later.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	2/09/2024	0	0.0%	11.0%
<b>Option two</b>				
First instalment	2/09/2024	0	0.0%	11.0%
Second instalment	1/11/2024	10	5.5%	11.0%
<b>Option three</b>				
First instalment	2/09/2024	0	5.5%	11.0%
Second instalment	1/11/2024	10	5.5%	11.0%
Third instalment	2/01/2025	10	5.5%	11.0%
Fourth instalment	27/03/2025	10	5.5%	11.0%

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

	<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	1,700	1,780	1,700
Instalment plan interest earned	3,000	3,062	3,000
Unpaid rates and service charge interest earned	6,500	6,259	6,500
	11,200	11,101	11,200

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(d) Early payment discounts**

<b>Rate, fee or charge to which discount is granted</b>	<b>Type</b>	<b>Discount %</b>	<b>Discount (\$)</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>	<b>Circumstances in which discount is granted</b>
Rates	Rate	5.0%	0	\$ 43,556	\$ 47,808	\$ 43,000	Payment of full rates owing including arrears and all other charges, received on or before 35 days after the date of service on the rate notice.
				43,556	47,808	43,000	

**(e) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Receivables  
 Inventories  
 Other assets

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Capital grant/contribution liability  
 Lease liabilities  
 Long term borrowings  
 Employee provisions  
 Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
 Add: Current liabilities not expected to be cleared at end of year  
 - Current portion of borrowings  
 - Current portion of lease liabilities  
 - Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	847,187	1,653,757	1,427,708
	265,187	286,239	219,744
	20,626	52,626	35,951
	385	385	0
	1,133,385	1,993,007	1,683,403
	(367,240)	(165,240)	(256,749)
	(66,108)	(66,108)	0
	0	(589,702)	(415,964)
8	0	(41,456)	0
7	0	(32,945)	(4,570)
	(122,784)	(122,784)	(87,500)
	(18,878)	(18,878)	0
	(575,010)	(1,037,113)	(764,783)
	558,375	955,894	918,620
3(b)	(558,375)	(531,894)	(918,620)
	0	424,000	0
9	(580,079)	(622,879)	(944,684)
	0	32,945	4,570
	0	41,456	0
	21,704	16,584	21,494
	(558,375)	(531,894)	(918,620)

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Loss on asset disposals  
 Add: Depreciation  
 Movement in current employee provisions associated with restricted cash

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(92,215)	0	0
5	7	0	0
6	1,389,860	1,325,292	1,047,948
	5,119	218	5,129
	1,302,771	1,325,510	1,053,077

**(d) Non-cash amounts excluded from investing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to investing activities**

Right of use assets recognised

**Non cash amounts excluded from investing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	222,368	0
	0	222,368	0

**(e) Non-cash amounts excluded from financing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to financing activities**

Less: Lease liability recognised

**Non cash amounts excluded from financing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(222,368)	0
	0	(222,368)	0



**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(f) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

**GOODS AND SERVICES TAX (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

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

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 847,187	\$ 1,653,757	\$ 1,427,708
<b>Total cash and cash equivalents</b>		<b>847,187</b>	<b>1,653,757</b>	<b>1,427,708</b>
Held as				
- Unrestricted cash and cash equivalents		267,108	441,176	67,060
- Restricted cash and cash equivalents		580,079	1,212,581	1,360,648
	3(a)	847,187	1,653,757	1,427,708
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		580,079	1,212,581	1,360,648
		580,079	1,212,581	1,360,648
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	580,079	622,879	944,684
Unspent capital grants, subsidies and contribution liabilities		0	589,702	415,964
		580,079	1,212,581	1,360,648
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		1,332,947	816,101	2,934,478
Depreciation	6	1,389,860	1,325,292	1,047,948
(Profit)/loss on sale of asset	5	(92,208)	0	0
(Increase)/decrease in receivables		21,052	(45,686)	1,050
(Increase)/decrease in inventories		32,000	(16,675)	(22,580)
(Increase)/decrease in other assets		0	17,513	0
Increase/(decrease) in payables		202,000	(111,501)	0
Increase/(decrease) in contract liabilities		0	18,516	0
Increase/(decrease) in unspent capital grants		(589,702)	212,194	0
Increase/(decrease) in other liabilities - financial		0	0	(9,548)
Capital grants, subsidies and contributions		(1,477,912)	(1,685,761)	(3,535,296)
<b>Net cash from operating activities</b>		<b>818,037</b>	<b>529,993</b>	<b>416,052</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	202,000	0	0	0	0	0	12,753	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	0	0	0	0	0	0	241,532	0	0	0	0	0	0	0	0	0	0	0
Furniture and equipment	32,000	0	0	0	0	0	572	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	929,000	0	314,291	406,500	92,215	(7)	98,876	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,163,000</b>	<b>0</b>	<b>314,291</b>	<b>406,500</b>	<b>92,215</b>	<b>(7)</b>	<b>353,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(b) Infrastructure</b>																		
Infrastructure - roads	2,148,453	0	0	0	0	0	1,444,537	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - footpaths	33,164	0	0	0	0	0	62,843	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,181,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,507,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>																		
Right of use - plant and equipment	0	0	0	0	0	0	222,368	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(d) Land held for resale</b>																		
Cost of acquisition	440,000	0	0	0	0	0	2,953	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>440,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,953</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>3,784,617</b>	<b>0</b>	<b>314,291</b>	<b>406,500</b>	<b>92,215</b>	<b>(7)</b>	<b>2,086,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,855,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - recreation
Infrastructure - other
Infrastructure - drainage
Other infrastructure bridges
Right of use - plant and equipment

**By Program**

Governance
Law, order, public safety
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	25,795	24,597	22,024
Buildings - specialised	60,785	57,961	46,794
Furniture and equipment	4,824	4,600	3,828
Plant and equipment	237,283	226,260	188,554
Infrastructure - roads	526,403	501,947	477,239
Infrastructure - footpaths	5,970	5,693	8,863
Infrastructure - recreation	50,829	48,468	43,398
Infrastructure - other	21,286	20,297	14,057
Infrastructure - drainage	57,216	54,558	61,319
Other infrastructure bridges	368,419	351,303	181,872
Right of use - plant and equipment	31,050	29,608	0
	1,389,860	1,325,292	1,047,948
Governance	656	599	0
Law, order, public safety	61,629	56,225	39,553
Housing	26,961	24,597	21,410
Community amenities	12,071	11,012	9,586
Recreation and culture	74,209	67,701	58,216
Transport	1,001,306	913,501	708,969
Economic services	24,589	22,433	19,528
Other property and services	188,439	229,224	190,686
	1,389,860	1,325,292	1,047,948

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings	40 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	3 to 10 years
Sealed roads and streets formation	not depreciated
pavement seal	20-50 years
- bituminous seals	15-20 years
- asphalt surfaces	15-25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage system:	50 years
Recreation assets	4 to 50 years
Other assets	4 to 50 years
Bridges	4 to 50 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF WANDERING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments
Industrial Estate Development	10	WATC	4.57%	\$ 70,972	\$ 0	\$ (4,570)	\$ 66,402	\$ (3,302)	\$ 75,542	\$ 0	\$ (4,570)	\$ 70,972	\$ (2,529)	\$ 75,542	\$ 0	\$ (4,570)	\$ 70,972	\$ (3,302)
Industrial Estate Development	11	WATC	4.58%	0	350,000	(28,375)	321,625	(15,602)	0	0	0	0	0	0	0	0	0	0
				70,972	350,000	(32,945)	388,027	(18,904)	75,542	0	(4,570)	70,972	(2,529)	75,542	0	(4,570)	70,972	(3,302)

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Industrial Estate Development	WATC*	Debenture	10 years	4.53%	\$ 350,000	\$ 89,188	\$ 0	\$ 350,000
					350,000	89,188	0	350,000

\* WA Treasury Corporation

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	5,000	5,000	5,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	388,027	70,972	70,972

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2024/25 Budget	Budget Lease	2024/25 Budget	Actual Principal	2023/24 Actual	Actual Lease	2023/24 Actual	Budget Lease	2023/24 Budget	Budget Lease	Budget Lease	2023/24 Budget	2023/24	
					Principal 1 July 2024	New Leases	Principal Repayments	Principal outstanding 30 June 2025		Lease Interest Repayments	Principal 1 July 2023	New Leases	Principal repayments	Principal outstanding 30 June 2024	Lease Interest repayments	Principal 1 July 2023	New Leases	Principal repayments	Principal outstanding 30 June 2024
JCB Excavator	1	AG Equipment	5.4%	5 years	\$ 192,709	\$ 0	\$ (41,456)	\$ 151,253	\$ (9,390)	\$ 0	\$ 222,368	\$ (29,659)	\$ 192,709	\$ (7,349)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
					192,709	0	(41,456)	151,253	(9,390)	0	222,368	(29,659)	192,709	(7,349)	0	0	0	0	0

**MATERIAL ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses whether the contract is, or contains, 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 a lease liability at the present value of the lease payments that are not paid at 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.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25				2023/24				2023/24			
	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance	Opening Balance	Transfer to	Actual Transfer (from)	Closing Balance	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	16,583	5,120	0	21,703	16,365	218	0	16,583	16,365	5,129	0	21,494
(b) Land & building reserve	256,538	6,853	0	263,391	253,165	3,373	0	256,538	253,165	1,996	0	255,161
(c) Plant replacement reserve	182,395	470,518	(522,500)	130,413	135,588	46,807	0	182,395	135,588	349,447	0	485,035
(d) Office equipment reserve	40,873	5,295	(25,000)	21,168	40,335	538	0	40,873	40,335	318	0	40,653
(e) Fuel facility reserve	86,490	16,625	0	103,115	85,353	1,137	0	86,490	85,353	16,673	0	102,026
(f) WSNF funding reserve	40,000	289	0	40,289	40,000	0	0	40,000	40,000	315	0	40,315
	622,879	504,700	(547,500)	580,079	570,806	52,073	0	622,879	570,806	373,878	0	944,684

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	For the payment of long service leave
(b) Land & building reserve	2024/2025	For the replacement of office equipment
(c) Plant replacement reserve	Ongoing	For the purchase of land and buildings, and major repairs/upgrading of existing buildings
(d) Office equipment reserve	Ongoing	For the purchase and replacement of plant and equipment
(e) Fuel facility reserve	2027/2028	For the renewal or replacement of fuel facility equipment
(f) WSNF funding reserve	2024/2025	To assist in financing Councils contribution to Western Secondary Freight Network Works Program



**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments	9,500	14,861	5,700
Other interest revenue	9,500	9,321	9,500
	19,000	24,182	15,200
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	32,000	29,340	28,000
Other services	0	1,850	0
	32,000	31,190	28,000
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	18,904	2,529	3,302
Interest on lease liabilities (refer Note 8)	9,390	7,349	0
	28,294	9,878	3,302
<b>(d) Write offs</b>			
General rate	0	231	0
	0	231	0

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>President - Ian Turton</b>			
President's allowance	6,270	4,703	6,270
Meeting attendance fees	3,884	2,490	3,735
ICT expenses	1,100	818	1,090
Travel and accommodation expenses	214	0	0
	11,468	8,011	11,095
<b>Deputy president - Paul Treasure</b>			
Deputy President's allowance	0	250	1,000
Meeting attendance fees	0	1,328	3,735
ICT expenses	0	363	1,090
	0	1,941	5,825
<b>Elected member - Gary Curtis</b>			
Meeting attendance fees	0	0	3,735
ICT expenses	0	0	1,090
	0	0	4,825
<b>Elected member - Graeme Parsons</b>			
Meeting attendance fees	0	934	3,735
ICT expenses	0	363	1,090
Travel and accommodation expenses	0	0	250
	0	1,297	5,075
<b>Elected member - Maxwell Watts</b>			
Meeting attendance fees	3,884	2,179	3,735
ICT expenses	1,100	793	1,090
Travel and accommodation expenses	214	0	0
	5,198	2,972	4,825
<b>Elected member - Gillian Hansen</b>			
Meeting attendance fees	3,884	2,179	3,735
ICT expenses	1,100	817	1,090
Travel and accommodation expenses	214	0	0
	5,198	2,996	4,825
<b>Deputy president - Sheryl Little</b>			
Deputy President's allowance	1,000	0	0
Meeting attendance fees	3,884	2,262	3,735
ICT expenses	1,100	817	1,090
Travel and accommodation expenses	215	1,940	250
	6,199	5,019	5,075
<b>Elected Member - Robert J Cowan</b>			
Meeting attendance fees	3,884	1,556	0
ICT expenses	1,100	500	0
Travel and accommodation expenses	215	7	0
	5,199	2,063	0
<b>Elected Member - Alan John Price</b>			
Meeting attendance fees	3,884	1,556	0
ICT expenses	1,100	475	0
Travel and accommodation expenses	214	0	0
	5,198	2,031	0
<b>Elected Member - Dennis Jennings</b>			
Meeting attendance fees	3,884	1,551	0
ICT expenses	1,100	505	0
Travel and accommodation expenses	214	0	0
	5,198	2,056	0
<b>Total Elected Member Remuneration</b>	43,658	28,386	41,545
President's allowance	6,270	4,703	6,270
Deputy President's allowance	1,000	250	1,000
Meeting attendance fees	27,188	16,035	26,145
ICT expenses	7,700	5,451	7,630
Travel and accommodation expenses	1,500	1,947	500
	43,658	28,386	41,545

**SHIRE OF WANDERING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

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

**Law, order, public safety**

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

Fire prevention  
Animal control  
Other

**Health**

To provide services for community and environmental health.

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

**Education and welfare**

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

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

**Housing**

Provision of shire housing and privately rented accommodation.

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

**Community amenities**

To provide amenities required by the community.

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

**Recreation and culture**

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

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

**Transport**

To provide safe and effective transport services to the community.

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

**Economic services**

To help promote Wandering and its economic wellbeing.

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

**Other property and services**

To monitor and control operating accounts.

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

**SHIRE OF WANDERING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	3,200	3,565	4,000
Law, order, public safety	5,750	5,442	6,750
Health	1,000	616	2,500
Housing	33,480	34,765	38,480
Community amenities	56,789	53,347	56,500
Recreation and culture	3,000	2,610	2,420
Transport	1,500	0	1,500
Economic services	585,377	627,006	702,620
Other property and services	17,000	2,833	20,000
	<b>707,096</b>	<b>730,184</b>	<b>834,770</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

## **14 Planning and Technical Services**

### **14.1 RAV Request LGA Support Network 4 -Network 6**

<b>File Reference:</b>	<b>12.122.12200</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>Shire of Wandering</b>
<b>Author:</b>	<b>Karl Mickle - Operations Manager</b>
<b>Authorising Officer</b>	<b>Alan Hart, Chief Executive Officer</b>
<b>Date:</b>	<b>11 June 2024</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Nil</b>
<b>Previous Reference:</b>	<b>Nil</b>

#### **Summary:**

The purpose of this report is to present to Council a request from Heavy Vehicle Services (HVS) To assess and provide HVS with any comments relating to road condition, planning conflicts, development issues etc. that may be impacted by adding the below roads onto the N6 network.

#### **Background:**

An application was submitted to Main Roads Western Australia (HVS) by Todd and Eliza Dowling requesting the below named roads be access and changed from a network 4 to a network 6.



<b>Road No.</b>	<b>Road Name</b>	<b>From Location (SLK)</b>	<b>To Location (SLK)</b>	<b>Current Network</b>	<b>Requested Network</b>
4270057	Wandering Narrogin Rd	Wandering - Pingelly Rd (0.00)	York Williams Rd (5.28)	Tandem Drive Network 4	Tandem Drive Network 6
4270056	Wandering - Pingelly Rd	North Wandering Rd (0.00)	Wandering Narrogin Rd (20.43)	Tandem Drive Network 4	Tandem Drive Network 6
4270055	North Bannister - Wandering Rd	Albany Hwy (0.00)	North Wandering Rd (26.16)	Tandem Drive Network 4	Tandem Drive Network 6

#### **Comment:**

The most significate changes from network 4 to network 6 is the overall length of the truck increase from 27.5m - 36.5m as shown in the table below mass weight of the truck and trailer from a network 4 to network 6 is the same overall:

If Council does not want a higher network level on particular roads for any reasons, then they have the option to not support the application. This consultation process precedes the onsite assessment process by HVS staff members, who determine whether the road is suitable for the higher network level. This assessment process either shows the road as suitable for the higher network level or highlights those blackspots and deficiencies that are restricting the higher levels to be achieved.

**Main Road combinations and network levels:**

Vehicle Configuration	Common Name	Maximum Length	Maximum Statutory Mass
			Approved Network
	A-Double	≤ 27.5m	88.5t
			<u>Tandem Drive N4</u>
	A-Double	≤ 36.5m	88.5t
			<u>Tandem Drive N6</u>

Shire Road Hierarchy of roads in question below:

Rd No.	Road Name	Bitumen	Gravel	Total	Road Hierarchy
0082MNT	Wandering Narrogin Rd	6.50	0.00	6.50	Regional (RRG)Type5 Distributor
0056MNT	Wandering Pingelly Rd	26.15	0.00	26.15	Regional (RRG)Type5 Distributor
0055MNT	Nth Bannister Wandering Rd	26.16	0.00	26.16	Regional (RRG)Type5 Distributor

**Consultation:**

Nil

**Statutory Environment:**

The Road Traffic Act 1974, Road Traffic Code 2000, Road Traffic (Vehicle Standards) Regulations 2002 and MRWA Regulations and Policies control the use of heavy vehicles throughout the State.

**Policy Implications:**

Nil

**Financial Implications:**

There are no immediate financial implications, however a change in RAV Network Rating for all or part of the road has the potential to reduce the life of the road and increase the maintenance requirements of the road.

**Strategic Implications:**

Liaising with the State Government vehicle configurations is in line with Council's strategic direction on Infrastructure (Work with State Government to ensure improvement and integration of our local and state road network and public transport systems).

**Sustainability Implications:**

- Environmental: There are no significant environmental implications
- Economic: There are no significant economic implications
- Social: There are no significant social implications



**Risk Implications:**

There are no immediate financial implications, however a change in RAV Network Rating for all or part of the road has the potential to reduce the life of the road and increase the maintenance requirements of the road.

Risk Implications -Any amendment to RAV Network Ratings can potentially reduce the life of the road and increase the maintenance requirements of the road, therefore impacting on the Shire of Wandering Asset Management Plan and Long-Term Financial Plan.

**Voting Requirements:**

Simple Majority

**Officer Recommendation:**

**That Council support the request from Todd and Eliza Dowling to change the above roads from network 4 to network 6 network, on the grounds that the mass weight of the truck and trailer for a network 4 to network 6 is the same.**

Moved: \_\_\_\_\_

Seconded: \_\_\_\_\_

Carried

For/Against: Cr Turton  Cr Little  Cr Cowan  Cr Hansen  Cr Jennings  Cr Price  Cr Watts

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

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

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

**16.1 Elected Members**

Cr Robert Cowan:

"That the Shire of Wandering calls on the Commonwealth of Australia to reverse its decision on the ban of the export of live sheep by sea from 1 May 2028, and to immediately engage in meaningful discussion with Western Australian farmers and agricultural communities."

WA producers rely on the live sheep trade as an option for turning off large numbers of stock, or to manage risks when feed or water is scarce. For many in sheep-producing communities, maintaining a viable sheep flock is paramount in providing both a source of income that supports employment, and a critical mass of people to sustain services and provide support to the social fabric of rural communities.

There is also a grave concern that to remove the ability of WA sheep producers to market sheep by live export will initiate an eventual collapse of smaller rural communities, and place extreme financial and emotional stress on WA farmers.

**16.2 Officers**

**17. Matters Behind Closed Doors**

Nil.

**18. Closure of Meeting**

The Presiding Member to declare the meeting closed.