



Shire of  
Wongan-Ballidu

# Agenda

Ordinary Meeting of Council

Wednesday, 23 August 2022





# Shire of Wongan-Ballidu

## NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Elected Members

I advise that the Ordinary Meeting of The Shire of Wongan-Ballidu will be held on Tuesday, 23 August 2022 commencing at 3.00pm at Council Chambers, Shire of Wongan Ballidu, Corner Quinlan Street and Elphin Crescent, Wongan Hills WA 6603

STUART TAYLOR  
**CHIEF EXECUTIVE OFFICER**

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### **DISCLAIMER**

The recommendations contained in the agenda are subject to confirmation by council. The shire of Wongan-Ballidu warns that any person(s) who has an application lodged with council should rely only on written confirmation of the decision made at the council meeting. No responsibility whatsoever is implied or accepted by the shire of Wongan-Ballidu for any Act, omission, statement or intimation taking place during a council meeting.

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## **ITEM 1. ACKNOWLEDGEMENT OF COUNTRY / DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS**

Acknowledgement of Country: -

*"I'd like to begin by acknowledging the first nations people of the land on which we meet today. I would also like to pay my respects to elders past, present and emerging."*

## **ITEM 2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED**

## **ITEM 3. PUBLIC QUESTION TIME**

## **ITEM 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

## **ITEM 5. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS**

### **5.1 SENIOR CITIZENS GROUP**

Attachment – Wongan-Ballidu Senior Citizens Recreation Centre Project

## **ITEM 6. APPLICATION/S FOR LEAVE OF ABSENCE**

## **ITEM 7. CONFIRMATION OF MINUTES**

### **7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON WEDNESDAY, 27 JULY 2022**

#### **OFFICER RECOMMENDATION:**

That the minutes of the Ordinary Meeting of Council held on Wednesday, 27 July 2022 be confirmed as a true and correct record of the proceedings.

## ITEM 8. MATTERS FOR WHICH MEETING MAY BE CLOSED

Nil



## ITEM 9. REPORTS OF OFFICERS AND COMMITTEES

### 9.1 GOVERNANCE

#### 9.1.1 GOVERNANCE POLICY REVIEWS

**FILE REFERENCE:****REPORT DATE:** 08 August 2022**APPLICANT/PROPONENT:** N/A**OFFICER DISCLOSURE OF INTEREST:** NIL**PREVIOUS MEETING REFERENCES:****AUTHOR:** Stuart Taylor, Chief Executive Officer**ATTACHMENTS:**  
1.7 Wongan Hills Doctors Practice Policy  
6.1 Equal Employment Opportunity Policy  
6.3 Sexual Harassment Policy  
6.4 Staff Superannuation Policy**PURPOSE OF REPORT:**

The purpose of this report is to present sufficient information to council to enable a detailed review of existing policies to be carried out.

**BACKGROUND:**

The purpose of policy documents is to enable the effective and efficient management of council resources and to assist staff and council achieve an equitable decision-making process. Written policies also enable the community to be aware of the reasoning behind administrative and council decisions to be familiar with the philosophy behind individual decisions. Policy statements enable much of the day-to-day business of council to be handled by the administration, freeing up the time of the elected members in determining major policy and strategic direction.

An up-to-date policy manual of any organisation proves to be a valuable tool in improving the decision-making process. Policies contained within the manual are those that project a corporate image and are not controlled by individual directorates. The development of the policies involves input from staff across the organisation and elected members.

A policy statement is not binding on council but provides a guideline for elected members and staff in determining individual applications or requests. Generally, policies evolve as issues come before council and should continue to evolve through a process of review and refinement. For this reason, it is important that a review process is in place.

It is also possible for members of the community to seek an early review of a specific policy.

Each policy is developed in order to address specific matters. They relate to objectives to the shire of Wongan-Ballidu, and, in some instances, as required by legislation. The principles behind the policies are directly related to the shire's values as an organisation.

It is important to note that the manual should only contain the policy statement of the council and should not refer to operational, staff or procedural matters.

In accordance with council's policy review process, the entire policy manual is to be reviewed at least bi-annually.

#### **COMMENT:**

The chief executive officer is responsible for the co-ordination of this review. The policies have been distributed to council review and recommendations to amend or adopt the policy were noted at informal council meeting held on 27 July 2022.

With those policies pertaining to administration & financial services, a rigorous review of all policies will be conducted over a six (6) month period, which would involve at addressing specific policies every month.

The policies selected for the august 2022 review are:

- 1.7 Wongan Hills Doctors Practice Policy
- 6.1 Equal Employment Opportunity Policy
- 6.3 Sexual Harassment Policy
- 6.4 Staff Superannuation Policy

The above policies are to be amended or adopted as is as set out by council and outlined as below:

1.7 Wongan Hills Doctors Practice Policy  
*No changes to policy. This policy meets the requirements of council.*

6.1 Equal Employment Opportunity Policy  
*No changes to policy. This policy meets the requirements of council.*

6.3 Sexual Harassment  
*No changes to policy. This policy meets the requirements of council.*

6.4 Staff Superannuation  
*Amended in accordance with officers' recommendation*

#### **POLICY REQUIREMENTS:**

The policy manual has been developed over time to enable the effective and efficient management of council resources and to assist staff and council achieve an equitable decision-making process.

The policy manual should not relate to operational or staff related matters.

The policy manual is a fluid document and should be reviewed in its entirety at least every 2 years.

#### **LEGISLATIVE REQUIREMENTS:**

The Local Government Act 1995 outlines the roles of council and the Chief Executive Officer.

#### **STRATEGIC IMPLICATIONS:**

Ongoing review and refinement of the policy manual is in line with council's strategic direction on governance (implement and develop policy based on economic, social, cultural, governance and environmental elements).

#### **SUSTAINABILITY IMPLICATIONS:**

##### **Environment**

There are no known environmental impacts associated with this proposal.

##### **Economic**

There are no known economic impacts associated with this proposal.

##### **Social**

There are no known social implications associated with this proposal.

#### **FINANCIAL IMPLICATIONS:**

There are no financial implications in relation to this item.

#### **VOTING REQUIREMENTS:**

#### **ABSOLUTE MAJORITY REQUIRED: YES**

#### **OFFICER RECOMMENDATION:**

That Council:

1. ADOPT the following policies without variation:
  - 1.7 Wongan Hills Doctors Practice Policy
  - 6.1 Equal Employment Opportunity Policy
  - 6.3 Sexual Harassment Policy
2. ADOPT the following policies with variation:
  - 6.4 Staff Superannuation Policy

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## 1.7 Wongan Hills Doctors Practice & Medical Centre

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<b>Policy Owner:</b>	Administration
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	23 February 2022
<b>Adoption Resolution:</b>	040222
<b>Date of Last Amendment:</b>	23 February 2022

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### **OBJECTIVE:**

That Council recognise the value of retaining freehold ownership of its Wongan Hills Medical Centre and control of the Doctor's Practice.

### **POLICY:**

Notwithstanding that a third party might wish to seek permanent ownership of the Medical Centre freehold and or control of the Wongan Hills Doctors Practice, Council is of the view that the current and future interests of its communities are best dealt with by retaining an involvement in the selection of any replacement GP, owning the practice and premises provides this involvement.

Previous experience has demonstrated that Council and the Community can be powerless to influence the continuation or closing of the practice or the timely installation of a Doctor where the practice is privately owned.

To overcome this potential, it is Councils policy to retain ownership of the freehold of the Wongan Hills Medical Centre and control of the Doctors Practice to ensure that there is continuity of GP and general medical services through a service agreement to give Council some influence in the delivery of General Practitioner services to the community.

Council will continue to offer use of the practice and all of its' records and equipment to a GP chosen by a committee of Council on the basis that the Doctor is not asked to make any financial contribution in order to access use of the practice and Council has no financial commitment to the outgoing Doctor at the end of his or her term in the practice.

An agreement to provide that outcome will be signed by all parties involved.



The intent of this policy is that an incoming Doctor comes in to an equipped and working consulting rooms, runs the business as his or her own and on leaving hands back the business, including all records, to Council in order that Council may offer it to a new Doctor.

## **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer is responsible for implementation of this policy.

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## 6.1 Equal Employment Opportunity

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<b>Policy Owner:</b>	Administration and Financial Services
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	7 February 2005
<b>Adoption Resolution:</b>	
<b>Date of Last Amendment:</b>	

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### OBJECTIVE

To ensure every person shall have equal opportunity for employment, training and advancement. The criteria for providing such opportunities will be based solely on the principle of merit.

### POLICY

The Shire of Wongan-Ballidu (the Shire) is committed to maintaining and promoting an equal opportunity program whereby the objective is to ensure that none of the grounds that are recognised as being discriminatory under the Equal Opportunity Act are contravened by Elected Members, Management or any employee of, or contractor engaged by the Shire.

No discrimination shall take place on the basis of:

- Gender
- Marital Status
- Pregnancy
- Race
- Disability
- Age
- Religious conviction
- Political conviction
- Sexual orientation
- Family responsibility or family status

All offers of employment within the Shire will be directed towards providing equal opportunity to prospective employees provided their relevant experience; skills and ability meet the requirements for engagement.

All promotion opportunities will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability meet the requirements for such promotion.

An employee who feels they have been discriminated against is encouraged to make a complaint in accordance with the Shire's complaints/Grievance Procedure.

## **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer, all Managers and Supervisors are responsible for ensuring that this policy and provisions contained within the Equal Opportunity Act 1984 are adhered to.

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## 6.3 Sexual Harassment

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<b>Policy Owner:</b>	Administration and Financial Services
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	7 February 2005
<b>Adoption Resolution:</b>	
<b>Date of Last Amendment:</b>	

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### OBJECTIVE

To facilitate the prevention of harassment in the workplace.

### POLICY

The Shire of Wongan-Ballidu (the Shire) strongly supports the concept that every employee, elected member and member of the public employed by or engaged in business with the Shire, has a right to do so in an environment which is free from sexual harassment and the Council is committed to providing such an environment.

Council recognises sexual harassment to be an unlawful and unacceptable form of behaviour, which will not be tolerated and recognises that sexual harassment is unlawful.

Sexual harassment is any conduct of a sexual and /or sexist nature (whether physical, verbal or non verbal), which is unwelcome and unsolicited, rejection of which may disadvantage (or be perceived to disadvantage) a person in their employment or their life in general. The following examples may constitute sexual harassment when they are considered offensive to an employee, elected member or member of the general public.

1. Deliberate and unnecessary physical contact such as patting, pinching, fondling, kissing, brushing against, touching.
2. Subtle or explicit demands for sexual activities or molestation.
3. Intrusive enquiries into a person's private life.
4. Uninvited and unwelcome jokes that have a sexual and/or sexist undertone.
5. Unsolicited leers and gestures of a sexual nature and the display within the workplace of sexually offensive material.
6. Electronic mail messages, graphics and documents of a sexual nature that are sent by computer.

Council recognises that sexual harassment can undermine health; performance and self esteem of an individual and has the potential to create a hostile and intimidating environment.

Council is therefore committed to any action, which ensures the absence of sexual harassment in the workplace including general training of the workforce and specific training for officers identified to deal with complaints. Appropriate disciplinary action will be taken against any individual found to be engaging in such conduct.



Any complaints of sexual harassment made against another person associated with the Council will be viewed seriously, treated confidentially and thoroughly investigated.

Any person/s making claim of sexual harassment will be protected at all time. No transferring of staff or face-to-face meetings between the complainant and the person whose behaviour has been found to be unwelcome will occur without the prior consent of both parties.

An employee whose health or work performance has been affected by sexual harassment will not have their employment status or conditions disadvantaged in any way.

Any employee who has a complaint/grievance of sexual harassment nature should refer to Council's Complaints/Grievance Policy –and take the necessary steps to resolve the complaint.

### **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer, Managers and Supervisors are responsible for ensuring that this policy is adhered to.

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## 6.4 Staff Superannuation

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<b>Policy Owner:</b>	Administration and Financial Services
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	16 November 2006
<b>Adoption Resolution:</b>	141106
<b>Date of Last Amendment:</b>	23 August 2022

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### OBJECTIVE

This policy sets out the criteria for the payment of additional superannuation to staff. It provides guidance for officers involved in the recruitment and retention of staff. The policy applies from the first pay period on or after 1 July 2022.

### POLICY

**(a) Superannuation Ceiling**

The Shire of Wongan-Ballidu (the Shire) employer contribution to staff superannuation shall not exceed a maximum of 16.5% (10.5% plus 6%) from 1 July 2022. This contribution is inclusive of the Superannuation Guarantee Levy and is limited by the following table.

**(b) Voluntary Contributions**

The Shire will match voluntary employee contributions in accordance with the following table:

Staff Contribution	Matching Council Contribution	Qualifying Period – Permanent Employees Only
1%	1%	At commencement with the Shire of Wongan-Ballidu
2%	2%	At commencement with the Shire of Wongan-Ballidu
3%	3%	At commencement with the Shire of Wongan-Ballidu
4%	3%	At commencement with the Shire of Wongan-Ballidu
5%	3%	At commencement with the Shire of Wongan-Ballidu
6% or over	3%	At commencement with the Shire of Wongan-Ballidu
6% or over	4%	After 3 years with the Shire of Wongan-Ballidu
6% or over	5%	After 5 years with the Shire of Wongan-Ballidu
6% or over	6%	After 10 years with the Shire of Wongan-Ballidu

**(c) Employment Contracts**

Employment contracts shall not contain any provisions which exceed or contravene this policy.

**(d) Salary Sacrifice**

All employees shall have the option to salary sacrifice their contributions or any additional nominated percentage of their salary to superannuation but there is no obligation on the Shire to match employee contributions other than in accordance with the table.

**(e) Variation to Policy**

At its absolute discretion, the Council may vary this policy from time to time with respect to legislative change and any other mitigating circumstances.

**RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer is responsible for this policy.

### 9.1.2 DOCTOR SERVICE CONTRACT RENEWAL

<b>FILE REFERENCE:</b>	
<b>REPORT DATE:</b>	18 August 2022
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	NIL
<b>PREVIOUS MEETING REFERENCES:</b>	
<b>AUTHOR:</b>	Stuart Taylor, Chief Executive Officer
<b>ATTACHMENTS:</b>	Doctor Service Contract Renewal

#### **PURPOSE OF REPORT:**

For Council to agree to the renewal of the of the renewal/extension of the contract for medical practitioner, Dr Ajit Chaurasia, to operate from the Medical Centre in Wongan Hills for a further five (5) years.

#### **BACKGROUND:**

Dr Ajit Chaurasia current agreement expires in September 2022, therefore Council is required to consider the renewal/extension of the contract agreement.

#### **COMMENT:**

Dr Ajit Chaurasia has expressed a very strong interest in extending the contract for a further five (5) years.

The original contract included the setup of a mentoring group for Dr Ajit Chaurasia as well as three (3) monthly meetings with Dr Ajit Chaurasia to provide assistance and feedback on the practice. Part of this was also include a review of operations every twelve months to ensure that the practice is operating effectively and efficiently and this will be undertaken by the Shire appointed Doctor Committee.

This provision has been removed from the new contract.

The Doctor Committee was re-formed to review the current contract and consider any necessary changes.

This agreement incorporates provision for Dr Ajit Chaurasia to provide information and the opportunity for discussion in relation to new services or staff resources that may impact on the level of financial support provided by the Shire.

The other major amendment includes the provision of housing for the Registrar Doctor employed by the medical services provider at the surgery.

#### **LEGISLATIVE REQUIREMENTS:**

There are no known legislative implications associated with this item.



### **STRATEGIC IMPLICATIONS:**

The long-term stability of a Doctor is of huge benefit to the community and economic wellbeing of our community.

### **SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

### **FINANCIAL IMPLICATIONS:**

During Councils' budget deliberations, provision was made to provide funds to underwrite the income of the surgery and the provision of additional funding for the Registrar Doctor.

### **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: YES**

### **OFFICER RECOMMENDATION:**

That Council:

ADOPT Service Contract with Dr Ajit Chaurasia for a further five (5) years as attached.

**ABSOLUTE MAJORITY REQUIRED**

## 9.2 ADMINISTRATION & FINANCIAL SERVICES

### 9.2.1 ACCOUNTS SUBMITTED FOR JULY 2022

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	17 August 2022
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	NIL
<b>PREVIOUS MEETING REFERENCES:</b>	NIL
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.1 Accounts July 2022

#### PURPOSE OF REPORT:

That the accounts as submitted be received.

#### BACKGROUND:

This information is provided to the council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and local government (financial management) regulations 1996.

#### COMMENT:

Refer to attachment.

#### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

#### LEGISLATIVE REQUIREMENTS:

Local Government (financial management) regulations 1996 sections 12 & 13 require the attached reports to be presented to council.

#### LISTS OF ACCOUNTS

Section 6.10 of the *Local Government Act 1995* Regulation 12 of the financial management regulations (fmr's) requires a list of accounts paid for the month, and where the council has delegated the payment of these accounts to the CEO under regulation 13 there must be a list of accounts paid, and the listing shall disclose the following:

- The payee's name
- The amount of the payment
- The date of the payment
- The fund from which it is paid; and
- Sufficient information to identify the transaction.

### **STRATEGIC IMPLICATIONS:**

There are no strategic implications in relation to this item.

### **SUSTAINABILITY IMPLICATIONS:**

#### **ENVIRONMENT**

There are no known environmental impacts associated with this proposal.

#### **ECONOMIC**

There are no known economic impacts associated with this proposal.

#### **SOCIAL**

There are no known social implications associated with this proposal.

### **FINANCIAL IMPLICATIONS:**

All payments are within the confines of councils adopted budget. There have been no other material outstanding creditors since the cheques were prepared.

### **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** NO

### **OFFICER RECOMMENDATION:**

That the accounts submitted from 01 July 2022 to 31 July 2022 totalling \$1,112,490.68 having been checked and certified in accordance with the requirements of the financial management regulations 12 be received, as shown on the summary of accounts paid schedule and the payroll eft batches.

List of Accounts Due and Submitted to Council July 2022

Chq/EFT	Date	Name	Description	Amount
EF123318	08/07/2022	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 147 INTEREST PAYMENT	- 5,406.67
EF123319	12/07/2022	NUTRIEN AG SOLUTIONS LTD	PANZER AND ATRAZINE FOR SPRAYING	- 1,084.05
EF123320	12/07/2022	MCINTOSH & SON	BELT TOP COG FOR SUNDRY PLANT	- 233.67
	09/06/2022	MCINTOSH & SON	ELBOW, CRIMP AND HYDRAULIC HOSE FOR CAT GRADER	- 18.94
EF123321	12/07/2022	OFFICEWORKS BUSINESS DIRECT		- 204.73
	01/06/2022	OFFICEWORKS BUSINESS DIRECT		- 237.73
	16/06/2022	OFFICEWORKS BUSINESS DIRECT	WALL PLANNER 2022/2023, INSTANT ICE PACK, 2 PACK, A3 COPY PAPER, 3 REAM CARTON, A4 COPY PAPER CARTON	- 117.60
EF123322	12/07/2022	WATER CORPORATION	A3 COPY PAPER, 3 REAM CARTON, STICKY TAPE, POSTAGE	- 120.13
EF123323	12/07/2022	WONGAN HILLS NEWSAGENCY	WATER CONSUMPTION AND METER READ CHARGE - 7 WANDOO	- 29.85
EF123324	12/07/2022	XOM OPERATIONS PTY LTD	SUPPLY OF GOODS AND SERVICE JUNE 2022	- 110.24
	30/06/2022	XOM OPERATIONS PTY LTD		- 122.76
	30/06/2022	XOM OPERATIONS PTY LTD	CHLORINE SERVICE CHARGE - P&G	- 40.92
	30/06/2022	XOM OPERATIONS PTY LTD	CHLORINE SERVICE CHARGE - SWIMMING POOL	- 81.84
EF123325	12/07/2022	T A MATTHEWS ELECTRICAL SERVICES		- 4,763.31
	18/06/2022	T A MATTHEWS ELECTRICAL SERVICES	CONNECT NEW OVEN AND HOT PLATE AT 278 QUINLAN ST, 42 MITCHELL ST, AND 14 ELLIS ST, WONGAN HILLS	- 495.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	SERVICING OF RCD & SMOKE ALARMS - 42 MITCHELL ST, 31 A QUINLAN ST, 318 QUINLAN ST	- 495.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	MEDICAL CENTRE - FAULTY POWER POINT	- 130.90
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	ELECTRICAL WORK AT 49 QUINLAN ST	- 192.50
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	ELECTRICAL WORK TO MAIN STREET SWITCHBOARD	- 165.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	ADMIN - UPGRADE TO POWER POINT FOR PRINTER, CRC	- 556.91
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	CARRY OUT REPAIRS TO WATER FOUNTAIN LIGHT	- 198.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	RAILWAY BARRACKS, REPAIRS TO WATER TOWER LIGHTS	- 275.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	CRC - REPAIR ELECTRICAL FAILURE- UNKNOWN CAUSE	- 275.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	COMMUNITY PARK - 4X FLOOD LIGHTS AND TOILET GLOBES	- 1,980.00
	28/06/2022	T A MATTHEWS ELECTRICAL SERVICES	SWIMMING POOL - SEPTIC PUMP OUT	- 844.99
EF123326	12/07/2022	SHIRE OF MOORA		- 2,719.19
EF123327	12/07/2022	WONGAN HILLS HARDWARE		- 754.19
	30/06/2022	WONGAN HILLS HARDWARE	BUILDING ACCOUNT - JUNE	- 1,965.00
	30/06/2022	WONGAN HILLS HARDWARE	WORK ACCOUNT - JUNE	- 1,965.00
EF123328	12/07/2022	METAL ARTWORK CREATIONS	STAFF NAME BADGES	- 86.08
EF123329	12/07/2022	MARINDUST SALES	FLAGPOLE FOR ALPHA PARK, BALLIDU	- 1,169.20
EF123330	12/07/2022	KLEEN WEST DISTRIBUTORS		- 496.30
	22/06/2022	KLEEN WEST DISTRIBUTORS	CLEANING SUPPLIES FOR MEDICAL CENTRE, ADMIN, RAILWAY TOILETS, CIVIC CENTRE	- 437.23
	22/06/2022	KLEEN WEST DISTRIBUTORS	CLEANING SUPPLIES FOR CIVIC CENTRE, ADMIN	- 59.07
EF123331	12/07/2022	BRYAN RURAL SERVICE		- 6,919.00
	22/06/2022	BRYAN RURAL SERVICE	BARRIER TREATMENT TERMITES - BARRACKS & WATER TOWER	- 3,300.00
	28/06/2022	BRYAN RURAL SERVICE	GUTTER CLEANING - 30 WANDOO CRES, GUTTER CLEANING - CRC	- 297.00
	29/06/2022	BRYAN RURAL SERVICE	GUTTER CLEANING AT ADMIN, CIVIC CENTRE, CRC, DEPOT, 42 MITCHELL, 8 ELLIS, 14 ELLIS, MEDICAL CENTRE, 16 MOORE, MUSEUM, 2A PATTERSON, 28 PATTERSON, 27A QUINLAN, 27B QUINLAN, 27C QUINLAN, 27D QUINLAN, 31A QUINLAN, 31B QUINLAN, 49 QUINLAN, STICKLAND 1/20, 2/20, 3/20, WANDOO 7, WANDOO 11, WANDOO 30, AIRFIELD, TENNIS CLUB	- 3,322.00
EF123332	12/07/2022	WONGAN HILLS HOTEL		- 478.48
	27/06/2022	WONGAN HILLS HOTEL	COUNCIL DRINKS JUNE	- 212.48
	28/06/2022	WONGAN HILLS HOTEL	COUNCIL DINNER JUNE	- 266.00
EF123333	12/07/2022	GREAT SOUTHERN FUEL SUPPLIES	JUNE FUEL ACCOUNT	- 403.04
EF123334	12/07/2022	APS REWINDS & SALES	REPLACEMENT PUMP FOR CHLORINE PUMP AT THE TOWN OVAL	- 1,309.00
EF123335	12/07/2022	BP AUSTRALIA	JUNE FUEL ACCOUNT	- 913.66
EF123336	12/07/2022	FEGAN BUILDING SURVEYING	BUILDING SURVEYING - 10 AVON RD	- 544.50
EF123337	12/07/2022	BLACKWELL PLUMBING & GAS PTY LTD	7 WANDOO CRESCENT - SEWER UPGRADE	- 1,782.00
EF123338	12/07/2022	ROOFSAFE PTY LTD	INSPECTION AND RECERTIFICATION OF ROOFSAFETY/FALL ARREST SYSTEM AT CRC BUILDING, SPORTS PAVILION, DEPOT BUILDING, PCVC BUILDING, MEDICAL CENTRE, ADMIN BUILDING, CIVIC CENTRE	- 1,473.95
	12/07/2022	BELOREAN CORPORATION - ENERGY RETAIL DIVISION (CLEANTECH ENERGY P/L)	ELECTRICITY CONSUMPTION - MEDICAL CENTRE	- 501.97
EF123340	12/07/2022	AC HEALTHCARE PTY LTD		- 510.00
	28/06/2022	AC HEALTHCARE PTY LTD	PRE-EMPLOYMENT MEDICAL - 1X STAFF	- 255.00
	30/06/2022	AC HEALTHCARE PTY LTD	PRE-EMPLOYMENT MEDICAL - 1X STAFF	- 255.00
EF123341	12/07/2022	EXURBAN RURAL & REGIONAL PLANNING	TOWN PLANNING CONSULTING SERVICES - CBH CADDOUX	- 1,666.10
EF123342	12/07/2022	MORTLOCK ELECTRICAL PTY LTD	SERVICING OF SOLAR PANELS FOR 30 WANDOO, ADMIN, DEPOT, MEDICAL CENTRE, RECREATION CENTRE, SWIMMING POOL	- 2,541.00
EF123343	12/07/2022	JUST IN SCALES	SUPPLY AND DELIVERY 1 X CPWPLUS BENCH SCALES	- 442.75
EF123344	12/07/2022	INSTANT TRANSPORTABLE OFFICES PTY LTD	NEW BOWLING GREEN TRANSPORTABLE - 20% DEPOSIT AND STEEL ONLY FOR VERANDAH	- 22,143.00
EF123345	12/07/2022	JULIE MCGAVIN	REFUND OF 2 X RESERVATIONS ON PEAR TREE NICHE	- 100.00
EF123346	13/07/2022	WESTPAC BANKING CORPORATION	WAGES PPE 12.07.2022	- 69,550.16
EF123347	13/07/2022	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	- 25.90
EF123348	13/07/2022	IOU SOCIAL CLUB	PAYROLL DEDUCTIONS	- 300.00
EF123349	13/07/2022	WESTNET PTY LTD	WESTNET BILLING FOR JULY 2022	- 608.90
EF123350	14/07/2022	MANDATE	RURAL LIV INTERIM VALUATION SHARED - JUNE 2022	- 130.41
EF123351	14/07/2022	AVON WASTE		- 13,768.86
	30/06/2022	AVON WASTE	SKIP BIN SERVICES, WONGAN HILLS RECREATION COMPLEX, 8TH AND 22ND JUNE 2022	- 924.00
	30/06/2022	AVON WASTE	WASTE COLLECTION JUNE 2022	- 12,844.86
EF123352	14/07/2022	WONGAN HILLS IGA PLUS LIQUOR	JUNE ACCOUNT	- 1,269.44
EF123353	14/07/2022	WATER CORPORATION	LICENCE OVER MCCARDY DAM WONGAN HILLS	- 691.57
EF123354	14/07/2022	WCS CONCRETE		- 44,003.30
	30/06/2022	WCS CONCRETE	SUPPLY AND LAY CONCRETE FOR FOOTPATHS WITHIN, WONGAN HILLS TOWNSITE.	- 7,458.00
	30/06/2022	WCS CONCRETE	SUPPLY & LAY CONCRETE ON BANKSIA CRES AND BROADBENT ST	- 36,545.30
EF123355	14/07/2022	BOC LIMITED		- 428.15
	28/11/2021	BOC LIMITED	CREDIT NOTE FOR CYLINDERS AT DEPOT	- 167.01
	28/06/2022	BOC LIMITED	DISSOLVED ACETYLENE D SIZE - BUILDING MAINTENANCE SHED, OXYGEN MEDICAL C SIZE - MEDICAL CENTRE, DISSOLVED ACETYLENE D SIZE - WORKS ROLLER, DISSOLVED ACETYLENE G SIZE - DEPOT, OXYGEN INDUST D2 SIZE - BUILDING MAINTENANCE SHED	- 595.16
EF123356	14/07/2022	T A MATTHEWS ELECTRICAL SERVICES		- 255.51
	16/06/2022	T A MATTHEWS ELECTRICAL SERVICES	CARRY OUT REPAIRS TO AIRPORT RUNWAY LIGHT	- 165.00
	16/06/2022	T A MATTHEWS ELECTRICAL SERVICES	SUPPLY CONDUIT FOR AIRPORT GATE	- 90.51
EF123357	14/07/2022	LGIS WORKCARE	HEALTH ASSESSMENTS CARRIED OUT JUNE 2022 (CRC, ADMIN & WORKS)	- 893.00
EF123358	14/07/2022	THE MURRAY HOTEL		- 516.00
	07/10/2021	THE MURRAY HOTEL	ACCOMMODATION FOR WALGA TRAINING - EFFECTIVE SUPERVISION 1X STAFF	- 344.00
	07/10/2021	THE MURRAY HOTEL	ACCOMMODATION FOR WALGA TRAINING - EFFECTIVE SUPERVISION 1X STAFF	- 172.00
EF123359	14/07/2022	PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA TICKETING EXPENDITURE, JUNE 2022 - LESS COMMISSION	- 85.18
EF123360	14/07/2022	SUN DIRECT PTY LTD	JUNE FUEL ACCOUNT	- 48,546.21
EF123361	14/07/2022	WONGAN HILLS BAKERY AND CAFE		- 99.90
EF123362	14/07/2022	INTEGRATED ICT - A MARKET CREATIONS COMPANY	THE SUPPLY OF MIXED SANDWICHES FOR DCEO MORNING TEA 08/06/2022	- 848.32
	30/06/2022	INTEGRATED ICT - A MARKET CREATIONS COMPANY	MEDICAL CENTRE OFFICE 365 JUNE ACCOUNT	- 127.60
	30/06/2022	INTEGRATED ICT - A MARKET CREATIONS COMPANY	MANAGED BACKUP, STORAGE, RAM & CPU	- 720.72
EF123363	14/07/2022	RURAL RANGER SERVICES	RANGER SERVICES FOR 22/6/22 & 30/6/22	- 412.50
EF123364	14/07/2022	IB HI-FI GROUP PTY LTD	APPLE IPAD PRO 11-INCH 128GB WIFI AND CELLULAR WITH STM RUGGED PRO PLUS CASE	- 2,919.00
EF123365	14/07/2022	AGUIRRE RURAL HOLDINGS PTY LTD (CADDOUX TRADERS)	PROVIDE FOOD AND DRINKS TO VOLUNTEER BUSH FIRE BRIGADE MEMBERS	- 1,188.95
EF123366	14/07/2022	TRACTUS AUSTRALIA		- 2,079.00
	22/06/2022	TRACTUS AUSTRALIA	SUPPLY AND FIT O RING TO LOADER	- 50.00
	24/06/2022	TRACTUS AUSTRALIA	SUPPLY AND FIT TRAILER TYRE PTRL14	- 415.00
	24/06/2022	TRACTUS AUSTRALIA	SUPPLY AND FIT O RING TO LOADER	- 50.00
	29/06/2022	TRACTUS AUSTRALIA	SUPPLY AIR FITTING FOR GRADER	- 10.00
	29/06/2022	TRACTUS AUSTRALIA	SUPPLY AND FIT 2 X TYRES TO MACK TRUCK	- 1,554.00
EF123367	14/07/2022	DATA SIGNS PTY LTD	21217 AS LED BOARD, 12114 LOOM RIBBON CABLE - INSURANCE CLAIM RECOVERABLE	- 580.80
EF123368	14/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST		- 689.72
	07/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST	ENTERPRISE & TEAM BILLING FOR JUNE 2022	- 369.60
	12/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST	MICROSOFT AZURE BILLING FOR JUNE 2022	- 320.12
EF123369	14/07/2022	SEEK LIMITED	PLANT OPERATOR ADVERTISING ON SEEK 02/06/2022	- 412.50
EF123370	12/07/2022	DEPARTMENT OF TRANSPORT	DOT PAYMENTS TO 12/07/2022	- 56,800.30
EF123371	18/07/2022	DE LAGE LANDEN PTY LTD	CRC PHOTOCOPIER LEASE, JULY 2022	- 557.70
EF123372	22/07/2022	STAR TRACK EXPRESS PTY LTD	FREIGHT EX HERSEYS SAFETY - SURVEY PEGS	- 256.74
EF123373	22/07/2022	OFFICEWORKS BUSINESS DIRECT		- 1,031.42
	12/07/2022	OFFICEWORKS BUSINESS DIRECT	STATIONARY ORDER FOR SHIRE ADMINISTRATION OFFICE	- 271.52
	24/07/2022	OFFICEWORKS BUSINESS DIRECT	KEYBOARD FOR IPAD	- 254.95
	28/07/2022	OFFICEWORKS BUSINESS DIRECT	APPLE PENCIL, SCREEN PROTECTOR IPAD, MICROSOFT SURFACE PEN, SD CARD FOR SHIRE ADMINISTRATION	- 504.95
EF123374	22/07/2022	WATER CORPORATION		- 627.48
	15/07/2022	WATER CORPORATION	WATER CONSUMPTION AND SERVICE CHARGE - RAILWAY ST STANDPIPE	- 316.44
	15/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - RABBIT PROOF FENCE RD STANDPIPE	- 311.04
EF123375	22/07/2022	THE POINT DOCTOR	REPAIRS TO TRAILER, GRADER ROLL MOUNT	- 2,002.00
EF123376	22/07/2022	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LIMITED	MUSIC LICENCE FEES FOR 2022-2023	- 350.00
EF123377	22/07/2022	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2022-2023 LG PROFESSIONALS FULL MEMBERSHIP - 1X STAFF	- 531.00
EF123378	22/07/2022	COAD COMMUNICATIONS	PROGRESS PAYMENT FOR AIRSTRIP FENCE	- 55,000.00
EF123379	22/07/2022	SYNERGY	STREET LIGHTING WONGAN HILLS 25/05/22 TO 24/06/22	- 4,297.52
EF123380	22/07/2022	GLENNVAR PASTORAL CO.	GRAVEL SUPPLY FOR JUNE 2022	- 415.80
EF123381	22/07/2022	IGIS INSURANCE BROKING		- 7,047.73
	30/06/2022	IGIS INSURANCE BROKING	MARINE CARGO INSURANCE 2022 - 2023	- 275.00
	30/06/2022	IGIS INSURANCE BROKING	SALARY CONTINUANCE FROM 30/6/22 TO 30/6/23	- 6,772.73
EF123382	22/07/2022	VISION USER GROUP INC.	ANNUAL SUBSCRIPTION FOR 2022/2023 IT VISION USER GROUP	- 770.00
EF123383	22/07/2022	A.G.S. SEWELL & CO	GRAVEL SUPPLY FOR MAY 2022 (RE ISSUE)	- 4,369.20
EF123384	22/07/2022	STATE LIBRARY OF WA	BETTER BEGINNINGS 2022 - 2023	- 88.00
EF123385	22/07/2022	FORRESTFIELD MOWER AND CHAINSAW CENTRE	3X MOWER BLADES TO SUIT HUSQVARNA	- 195.00
EF123386	22/07/2022	FEGAN BUILDING SURVEYING	BUILDING SURVEYING FOR CBH CADDOUX	- 220.00
EF123387	22/07/2022	THINKPROJECT AUSTRALIA PTY LTD	ANNUAL SUBSCRIPTION TO RAMM FOR THE 2022-2023 FINANCIAL YEAR	- 9,944.73
EF123388	22/07/2022	AC HEALTHCARE PTY LTD		- 21,388.33
	11/07/2022	AC HEALTHCARE PTY LTD	PRE- EMPLOYMENT MEDICAL FOR 1X STAFF	- 255.00
	12/07/2022	AC HEALTHCARE PTY LTD	DOCTOR'S SUBSIDY FOR JULY 2022	- 21,083.33
EF123389	22/07/2022	DEPT OF PLANNING, LANDS & HERITAGE	LEASE RENT FOR JULY 2022	- 45.84
EF123390	22/07/2022	TOLL TRANSPORT PTY LTD	EX CRC LIBRARY TO LISWA 29/06/22	- 22.55

EF123391	22/07/2022	NEXUS COMMUNICATIONS SYSTEMS	WONGAN HILLS COMMUNITY RESOURCE CENTRE - SECURITY MONITORING FOR JULY, AUGUST & SEPTEMBER 2022	132.00
EF123392	22/07/2022	ESG RSP PTY LTD (FIELD SOLUTIONS)	JULY SUPPLY OF GOODS AND SERVICES	2,076.75
EF123393	22/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST		<b>28,727.67</b>
	16/06/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST	DYNAMICS 365 CUSTOMER SERVICE ENGAGEMENT & TEAM MEMBERS	2,531.72
	07/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST	ENTERPRISE & TEAM	739.20
	18/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST	REQUEST MANAGEMENT, RECORDS MANAGEMENT AND FINANCE	25,456.75
EF123394	22/07/2022	MITEL NETWORKS LIMITED	TELEPHONE BILLING FROM 01/08/22 TO 31/08/2022	1,118.73
EF123395	22/07/2022	MUSTEEL PATIOS & SHEDS	SHED FOR THE NEW BOWLING GREEN COMPLEX	20,708.30
EF123396	22/07/2022	MAXIPARTS OPERATIONS PTY LTD	12V STARTER, FILTER KIT AND CABIN FILTERS FOR MACK, NARVA LIGHT FOR CAT	1,858.39
EF123397	22/07/2022	BALLARDONG DREAMS	REFUND OF RED DOT SUPPLIES FOR NAIDOCU EVENT.	136.95
EF123398	22/07/2022	CAROL LEE	MENTAL HEALTH FIRST AID COURSE WAS RETROACTIVELY FUNDED BY WHEATBELT SUICIDE PREVENTION PROGRAM. REFUND FOR ATTENDEES WHO PURCHASED TICKETS TO ATTEND	150.00
EF123399	22/07/2022	NICOLA HOOD	MENTAL HEALTH FIRST AID COURSE WAS RETROACTIVELY FUNDED BY WHEATBELT SUICIDE PREVENTION PROGRAM. REFUND FOR ATTENDEES WHO PURCHASED TICKETS TO ATTEND	150.00
EF123400	22/07/2022	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN GUARANTEE FEE, 147, 151A, 152 AND 153	7,265.37
EF123401	26/07/2022	WATER CORPORATION		<b>9,514.85</b>
	04/07/2022	WATER CORPORATION	WATER SEWERAGE CHARGE - TENNIS CLUB	72.27
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - MUSEUM, SEWERAGE CHARGE - MUSEUM	75.00
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 11 WANDOO, SERVICE CHARGE - 11 WANDOO, SEWERAGE CHARGE - 11 WANDOO	329.84
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 7 WANDOO, SERVICE CHARGE - 7 WANDOO, SEWERAGE CHARGE - 7 WANDOO	275.93
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 49 QUINLAN, SERVICE CHARGE - 49 QUINLAN, SEWERAGE CHARGE - 49 QUINLAN	266.63
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 8 ELLIS ST, SERVICE CHARGE - 8 ELLIS ST, SEWERAGE CHARGE - 8 ELLIS ST	341.66
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 14 ELLIS ST, SERVICE CHARGE - 14 ELLIS ST, SEWERAGE CHARGE - 14 ELLIS ST	382.68
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - DR RESIDENCE, SEWERAGE CHARGE - DR RESIDENCE	259.20
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 30 WANDOO, SERVICE CHARGE - 30 WANDOO, SEWERAGE CHARGE - 30 WANDOO	654.98
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 14 SHIELDS, SEWERAGE CHARGE - 14 SHIELDS	259.20
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - DANUBIUM ST	46.83
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - COMMUNITY PARK, SEWERAGE CHARGE - COMMUNITY PARK	250.65
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - CEMETERY	157.82
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 16 MOORE, SEWERAGE CHARGE - 16 MOORE	253.69
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 2A PATTERSON, SERVICE CHARGE - 2A PATTERSON, SEWERAGE CHARGE - 2A PATTERSON	275.93
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 28 PATTERSON, SEWERAGE CHARGE - 28 PATTERSON	259.20
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - WONGAN AERODROME	49.76
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 27A QUINLAN, SEWERAGE CHARGE - 27A QUINLAN	258.96
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 27B QUINLAN, SEWERAGE CHARGE - 27B QUINLAN	259.20
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 27C QUINLAN, SEWERAGE CHARGE - 27C QUINLAN	259.20
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 27D QUINLAN, SEWERAGE CHARGE - 27D QUINLAN	259.20
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - QUINLAN GARDENS, SERVICE CHARGE - QUINLAN GARDENS	277.70
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - COMMUNITY PARK	275.63
	14/07/2022	WATER CORPORATION	WATER SERVICE CHARGE - 31A QUINLAN, SEWERAGE CHARGE - 31A QUINLAN	259.20
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - 31B QUINLAN, SERVICE CHARGE - 31B QUINLAN, SEWERAGE CHARGE - 31B QUINLAN	275.93
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - MEDICAL CENTRE, SEWERAGE CHARGE - MEDICAL CENTRE	176.47
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - ADMIN, SEWERAGE CHARGE - ADMIN	841.60
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - CIVIC CENTRE, SEWERAGE CHARGE - CIVIC CENTRE	1,030.15
	14/07/2022	WATER CORPORATION	SEWERAGE CHARGE - CUBBYHOUSE	160.59
	14/07/2022	WATER CORPORATION	SEWERAGE CHARGE - ELIZABETH TELFER CENTRE	94.17
	14/07/2022	WATER CORPORATION	WATER CONSUMPTION - RECYCLING AREA	117.35
	18/07/2022	WATER CORPORATION	WATER CONSUMPTION - 1/20 STICKLAND, SERVICE CHARGE - 1/20 STICKLAND, SEWERAGE CHARGE - 1/20 STICKLAND	762.73
EF123402	26/07/2022	SYNERGY		<b>7,580.07</b>
	11/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - RAILWAYS, SERVICE CHARGE - RAILWAYS	309.54
	11/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - 30 WANDOO, SERVICE CHARGE - 30 WANDOO	238.56
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - CRC, SERVICE CHARGE - CRC	106.68
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - AERODROME, SERVICE CHARGE - AERODROME	142.99
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - SWIMMING POOL, SERVICE CHARGE - SWIMMING POOL	539.11
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - RECREATION COMPLEX, SERVICE CHARGE - RECREATION COMPLEX	1,312.95
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - CRC, SERVICE CHARGE - CRC	674.60
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - CADDOUX TOILET, SERVICE CHARGE - CADDOUX TOILET	114.06
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - MT OBRIEN, SERVICE CHARGE - MT OBRIEN	120.81
	13/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - ALPHA TOILETS, SERVICE CHARGE - ALPHA TOILETS	161.52
	14/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - QUINLAN GARDENS, SERVICE CHARGE - QUINLAN GARDENS	64.43
	14/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - TOWN GARDENS, SERVICE CHARGE - TOWN GARDENS	120.34
	14/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - TV RETRANSMISSION, SERVICE CHARGE - TV RETRANSMISSION	998.17
	14/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - COMMUNITY PARK, SERVICE CHARGE - COMMUNITY PARK	566.25
	14/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - ADMIN, SERVICE CHARGE - ADMIN	820.57
	15/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - COMMUNITY GARDEN, SERVICE CHARGE - COMMUNITY GARDEN	84.90
	19/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - CIVIC CENTRE, SERVICE CHARGE - CIVIC CENTRE	1,204.59
EF123403	25/07/2022	TELETRAC NAVMAN	JULY ACCOUNT 2022 - JUNE 2023	2,071.41
EF123404	27/07/2022	WESTPAC BANKING CORPORATION	WAGES PPE 26.07.2022	77,269.75
EF123405	27/07/2022	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	25.90
EF123406	27/07/2022	IOU SOCIAL CLUB	PAYROLL DEDUCTIONS	310.00
EF123407	13/07/2022	TELSTRA CORPORATION LIMITED	TELSTRA ACCOUNT - MEDICAL CENTRE	338.36
EF123408	29/07/2022	IOU SOCIAL CLUB	GRADER BLADE PAYMENT	418.00
EF123409	29/07/2022	BOEKEMAN NOMINEES PTY LTD	KEY FOR JCB BACKHOE	33.53
EF123410	29/07/2022	CJD EQUIPMENT PTY LTD	TANK, SERVICE KIT, BOLT ON EDGES, FLANGE NUT, BOLT AND COOLANT FOR WHEEL LOADER	2,558.01
EF123411	29/07/2022	OFFICEWORKS BUSINESS DIRECT	ADMIN STATIONARY - BINDING COVERS FOR 2022/2023 FEES AND CHARGES	122.44
EF123412	29/07/2022	WALLIS COMPUTER SOLUTIONS		<b>48,848.65</b>
	12/07/2022	WALLIS COMPUTER SOLUTIONS	SUPPLY OF GOODS AND SERVICES JULY 2022 INCLUDING ON BOARD OF CSO-F LAPTOP	572.00
	15/07/2022	WALLIS COMPUTER SOLUTIONS	ANNUAL BILLING FOR 2022 - 2023	48,276.65
EF123413	29/07/2022	WATER CORPORATION		<b>672.22</b>
	21/07/2022	WATER CORPORATION	WATER TRADE WASTE - CIVIC CENTRE	336.11
	22/07/2022	WATER CORPORATION	WATER TRADE WASTE - CRC	336.11
EF123414	29/07/2022	WESTRAC EQUIPMENT PTY LTD	PAG OIL FOR TYRED ROLLER	20.48
EF123415	29/07/2022	Y VISION AUSTRALIA PTY LTD	RENEWAL OF ANNUAL LICENCE FEE FOR SYNERGYSOFT 2022 - 2023	61,078.67
EF123416	29/07/2022	SYNERGY		<b>1,503.60</b>
	21/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - CIVIC CENTRE, SERVICE CHARGE - CIVIC CENTRE	1,187.56
	25/07/2022	SYNERGY	ELECTRICITY CONSUMPTION - CIVIC CENTRE, SERVICE CHARGE - CIVIC CENTRE	316.04
EF123417	29/07/2022	LOCAL GOVERNMENT WORKS ASSOCIATION OF WA INC	LOCAL GOVERNMENT WORKS ASSOCIATION MEMBERSHIP FOR STEPHEN CASEY	100.00
EF123418	29/07/2022	RBC RURAL		<b>2,646.02</b>
	22/07/2022	RBC RURAL	METER READS - NEW PLAN AND FINAL READ ON OLD MACHINE	594.16
	22/07/2022	RBC RURAL	METER READ - NEW CRC MACHINE JULY 2022,	1,651.86
EF123419	29/07/2022	TOLL IPEC PTY LTD		<b>48.64</b>
	17/07/2022	TOLL IPEC PTY LTD	FREIGHT EX FORTSFIELD MOWER, FREIGHT EX MAXIPARTS, FREIGHT EX MAXIPARTS, FREIGHT EX MAXIPARTS	33.22
	17/07/2022	TOLL IPEC PTY LTD	FREIGHT EX RBC RURAL	15.42
EF123420	29/07/2022	LOCK, STOCK & FARRELL	DEPOT - 4X DG LOCKS, 2X AIRPORT KEY, 1X MEDICAL CENTRE, 5X TIP KEYS	545.90
EF123421	29/07/2022	AUSTRALIA'S GOLDEN OUTBACK	2022/23 AUSTRALIA'S GOLDEN OUTBACK MEMBERSHIP - SILVER	185.00
EF123422	29/07/2022	KLEEN WEST DISTRIBUTORS	CLEANING SUPPLIES FOR MEDICAL CENTRE, ADMIN, DEPOT, CRC, COMMUNITY PARK, RAILWAY TOILETS	138.38
EF123423	29/07/2022	DAVE WATSON CONTRACTING PTY LTD	FORESTRY MULCHING OF SELECTED AREAS AT WONGAN HILLS AIR STRIP	8,043.75
EF123424	29/07/2022	NEWINS FAMILY TRUST T/AS STEPTOE AND WIFE SCRAP METAL RECYCLABLES		7,791.63
EF123425	29/07/2022	RURAL RANGER SERVICES	RURAL RANGER SERVICES JULY 5,10,11,13 2022	1,155.00
EF123426	29/07/2022	ICON FINANCE	CONTRACT F8818324E1 FROM 22/08/2022 TO 22/09/2022	649.17
EF123427	29/07/2022	WONGAN HILLS FAMILY MEATS	BQO SAUSAGES, HONEY/MINT CHOPS, MARINATED CHICKEN STEAKS	208.40
EF123428	29/07/2022	TR PACIFIC PTY LTD	B136588 GRADER BLADES, 4F7827 PLOW BOLT, 215506 NUT	3,796.10
EF123429	29/07/2022	BALLIDU HERITAGE CENTRE	ALPHA PARK TOILET CLEANING, BUNUP PARK TOILET CLEANING	125.00
EF123430	29/07/2022	OPEN SYSTEMS TECHNOLOGY PTY LTD T/AS COUNCIL FIRST	DYNAMICS / OFFICE 365	2,589.09
EF123431	29/07/2022	CAFE OF NOTE	SALADS FOR STAFF BBQ	60.00
EF123432	29/07/2022	ENVIROCLEAN (WA)	AUGUST MONTHLY HIRE OF ENVIROCLEAN	214.50
EF123433	29/07/2022	MAXIPARTS OPERATIONS PTY LTD	BUMPER TO SUIT MACK GRANITE	6,050.92
EF123434	29/07/2022	SEEK LIMITED		<b>781.00</b>
	22/07/2022	SEEK LIMITED	SWIMMING POOL MANAGER ADVERTISEMENT	379.50
	22/07/2022	SEEK LIMITED	JOB ADVERTISING ON SEEK FOR PLANT OPERATOR	401.50
EF123435	29/07/2022	SALINGIRI PRIMARY SCHOOL	CIVIC CENTRE BOND REFUND	150.00
EF123436	29/07/2022	COURT DESIGNS	CONSTRUCTION OF SQUASH COURTS - CO LOCATION PRECINCT	58,650.00
EF123437	29/07/2022	IGIS LIABILITY		<b>139,716.35</b>
	08/07/2022	IGIS LIABILITY	1ST INSTALMENT MANAGEMENT LIABILITY	4,705.87
	08/07/2022	IGIS LIABILITY	1ST INSTALMENT 22/23 PUBLIC LIABILITY INSURANCE	25,193.19
	08/07/2022	IGIS LIABILITY	1ST INSTALMENT 22/23 VEHICLE INSURANCE	39,758.84
	08/07/2022	IGIS LIABILITY	1ST INSTALMENT 22/23 PROPERTY INSURANCE	70,058.45
EF123438	29/07/2022	IGIS WORKCARE		<b>53,874.46</b>
	08/07/2022	IGIS WORKCARE	1ST INSTALMENT 22/23 WORK CARE INSURANCE	48,601.19
	08/07/2022	IGIS WORKCARE	1ST INSTALMENT PERSONAL ACCIDENT 22/23 INSURANCE	258.34
	08/07/2022	IGIS WORKCARE	1ST INSTALMENT 22/23 CORPORATE TRAVEL INSURANCE	438.90
	08/07/2022	IGIS WORKCARE	1ST INSTALMENT 22/23 COMMERCIAL CRIME & CYBER LIABILITY	2,387.03
	07/08/2022	IGIS WORKCARE	1ST INSTALMENT 22/23 BUSH FIRE INSURANCE	2,189.00
EF123439	29/07/2022	AUSTRALIAN TAXATION OFFICE		<b>38,607.16</b>
	22/07/2022	AUSTRALIAN TAXATION OFFICE	1ST RETURN FOR 01/04/2021 TO 31/03/2022	10,501.16
	29/07/2022	AUSTRALIAN TAXATION OFFICE	BAS FOR JUNE 2022	28,106.00
EF123440	13/07/2022	TELSTRA CORPORATION LIMITED	TELSTRA MAIN ACCOUNT	1,488.20
EF123441	27/07/2022	DEPARTMENT OF TRANSPORT	DOT PAYMENTS TO 27/07/2022	58,557.35
EF123443	14/07/2022	WESTPAC BANKING CORPORATION	WESTPAC CREDIT CARDS	5,609.34

DD11448.1	12/07/2022	AWARE SUPER ACCUMULATION	PAYROLL DEDUCTIONS	9,581.82
DD11448.2	12/07/2022	CBUS SUPER	PAYROLL DEDUCTIONS	507.70
DD11448.3	12/07/2022	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	168.17
DD11448.4	12/07/2022	AIA AUSTRALIA PTY LTD	PAYROLL DEDUCTIONS	99.23
DD11448.5	12/07/2022	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	154.01
DD11448.6	12/07/2022	COMMONWEALTH ESSENTIAL SUPER	PAYROLL DEDUCTIONS	444.23
DD11448.7	12/07/2022	REST SUPERANNUATION	PAYROLL DEDUCTIONS	562.17
DD11448.8	12/07/2022	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	219.76
DD11448.9	12/07/2022	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	928.87
DD11476.1	26/07/2022	AWARE SUPER ACCUMULATION	PAYROLL DEDUCTIONS	10,397.30
DD11476.2	26/07/2022	CBUS SUPER	PAYROLL DEDUCTIONS	507.70
DD11476.3	26/07/2022	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	174.63
DD11476.4	26/07/2022	AIA AUSTRALIA PTY LTD	PAYROLL DEDUCTIONS	518.98
DD11476.5	26/07/2022	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	162.41
DD11476.6	26/07/2022	COMMONWEALTH ESSENTIAL SUPER	PAYROLL DEDUCTIONS	444.23
DD11476.7	26/07/2022	REST SUPERANNUATION	PAYROLL DEDUCTIONS	578.99
DD11476.8	26/07/2022	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	211.38
DD11476.9	26/07/2022	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	969.53
DD11448.10	12/07/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1,030.08
DD11448.11	12/07/2022	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	525.98
DD11448.12	12/07/2022	AMP SUPERANNUATION LTD.	SUPERANNUATION CONTRIBUTIONS	306.34
DD11448.13	12/07/2022	HSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	60.27
DD11448.14	12/07/2022	ING SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	21.85
DD11476.10	26/07/2022	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	1,051.84
DD11476.11	26/07/2022	HESTA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	537.58
DD11476.12	26/07/2022	AMP SUPERANNUATION LTD.	SUPERANNUATION CONTRIBUTIONS	312.68
DD11476.13	26/07/2022	HSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	63.05
DD11476.14	26/07/2022	ING SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	40.83
				\$1,112,490.68
Trust Bank				\$
Total				\$1,112,490.68
Recoverable				\$ 1,204.46
Partially Recoverable				\$ 230.00

## 9.2.2 FINANCIAL REPORTS FOR JULY 2022

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	18 August 2022
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.2 Financial Reports

### PURPOSE OF REPORT:

The purpose of this report is to present to Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature or Type) for the month ended 31 July 2022. The Capital Works report has been incorporated into this.

### BACKGROUND:

Under the *Local Government (Financial Management) Regulations 1996* ('FMR') the Council is to prepare financial reports outlining the financial operations at the previous month end date.

The State Government has recently amended regulation 34 of the *Local Government (Financial Management) Regulations 1996* to require the Statement of Financial Activity to be presented according to nature or type classification.

Listed below is a compilation of the reports that will meet compliance, these are listed under Sections and the relevant regulations below.

### Statement of Financial Activity Report

Section 6.4 of the *Local Government Act 1995* regulation 34.1 of the FMR requires a local government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget containing the following detail:

- Annual budget estimates;
- Budget estimates to the end of the month to which the statement relates (known as YTD Budget);
- Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates (known as YTD Actuals);
- Material variances between the comparatives of Budget v's Actuals; and
- The net current assets (NCA) at the end of the month to which the statement relates.

Regulation 34.2 - Each statement of financial activity must be accompanied by documents containing:

- An explanation of the composition of the net current assets of the month to which it relates, less committed assets and restricted assets; and
- An explanation of each of the material variances; and
- Such other supporting information as is considered relevant by the local government.

Regulation 34(3) - The information in a statement of financial activity must be shown according to nature or type classification.

Regulation 34(5) - Each financial year a local government is to adopt a percentage or value, calculation in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

#### **POLICY REQUIREMENTS:**

Council Policy 4.8 - Monthly Financial Reporting Requirements.

#### **LEGISLATIVE REQUIREMENTS:**

- *Local Government Act 1995*
- Local Government (Financial Management) Regulations 1996
- Expenditure from the municipal fund not included in the Annual Budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the *Local Government Act 1995*

#### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

#### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

#### **FINANCIAL IMPLICATIONS:**

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2022/23 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.



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 2022/23 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget.

whichever is greater. In addition, that 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.

The financial reports for the period ending July 2022 are attached to the Council Agenda.

#### **COMMENT:**

This report presents the Statement of Financial Activity by nature or type for the period ended 31 July 2022.

The following is a summary of the headline numbers from the attached report, and explanations for variances is provided in note 1 of the report.

	<b>Original Budget</b>	<b>YTD Budget</b>	<b>YTD Actuals – July 2022</b>
<b>Opening Surplus</b>	<b>2,501,372</b>	<b>2,501,372</b>	<b>2,643,589</b>
Operating Revenue	5,055,069	3,493,268	3,507,693
Operating Expenditure	(6,906,402)	(717,233)	(573,152)
Capital Expenditure	(8,087,837)	(673,941)	(198,064)
Capital Income	5,288,910	0	0
Financing Activities	(302,711)	(5,226)	(7,252)
Non-cash items	2,451,599	209,992	0
<b>Closing Surplus/(Deficit)</b>	<b>0</b>	<b>4,808,232</b>	<b>5,372,814</b>

- Rates notices were issued with an effective issuance date of 25 July 2022. As at 31 July, the Shire had received \$416,369 in cashflows as well as \$109,030 worth of prepaid rates being recognised as income. Due date for payment in full or first instalment is 29 August 2022.
- The capital works program is yet to significantly commence as at 31 July, with \$198,064 in actual expenditure against an adopted budget of \$8,087,837, representing 2.45% of the budgeted works.
- End of year accounting process for 30 June 2022 is continuing, and there may be small changes to the brought forward surplus figure. Original budget is built on the premise of a brought forward surplus of \$2,501,372, however, with a number of end of year accounting adjustments now processed, this figure is currently \$2,643,589 (favourable increase of \$142,217). This is largely due to June invoices for RRG projects that was not included in the budget surplus calculation.

### Budget amendments

Council is requested to approve the following amendments to the 2022/23 annual budget, with explanations provided in the table below.

Account No.	Description	Adopted Budget	Proposed amended budget	Variance Increase/(Decrease) in funding position	Comment
<b>Brought forward surplus</b>		\$2,501,372	\$2,643,589	\$142,217	Favourable increase in brought forward surplus, due to RRG grant income for 30 June 2022 not included as part of original surplus calculation.
03090	Operating grants – Financial Assistance Grants (General purpose)	\$238,943	\$420,892	\$181,949	A conservative budget was allocated for the 2022/23 Financial Assistance Grants, based on information provided by WALGGC, the amount has increased subsequent to this.
03095	Operating grants – Financial Assistance Grants (Roads)	\$130,545	\$196,089	\$65,544	See above.
12105	Non-operating grants - RRG	\$693,393	\$816,360	\$122,967	Manmanning reconstruction 0 – 0.73 SLK approved by RRG.
AROAD (AA006)	Capex – Manmanning Rd Reconstruction (0 – 0.73 SLK)	(\$0)	(\$184,450)	(\$184,450)	Project approved by RRG. Fund Shire's 1/3 contribution from increased brought forward surplus.

<b>Account No.</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Proposed amended budget</b>	<b>Variance Increase/(Decrease) in funding position</b>	<b>Comment</b>
14914	Other expenditure – Contribution to deed for CBH (Cadoux)	(\$0)	(\$4,000)	(\$4,000)	New budget item, fund from increased brought forward surplus.
13001	Materials and contracts – Vermin control	(\$0)	(\$3,000)	(\$3,000)	Provision for goods/services for vermin control as per prior years.
01617	Lease Liability Principal Repayment (New Photocopiers)	(\$0)	(\$7,082)	(\$7,082)	Budget provision for new photocopiers lease repayments.
12632	Capex - Signs	(\$0)	(\$10,000)	(\$10,000)	Move budget to capital account for acquisition of signage for Bike it to Ballidu event. Nil budgetary impact.
04010	Other expenditure – Council recurrent events	(\$10,200)	(\$200)	\$10,000	See above.
12623	Capex – Backhoe	(\$0)	(\$47,800)	(47,800)	Budget for backhoe carryover not included in adopted budget. This was budgeted to be funded from the plant reserve, as it was not expended last financial year, this will be funded from the plant reserve in 2022/23.

<b>Account No.</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Proposed amended budget</b>	<b>Variance Increase/(Decrease) in funding position</b>	<b>Comment</b>
01945	Transfer from Plant Reserve	\$728,570	\$776,370	\$47,800	See above.
01970	Transfer to WH Swimming Pool Reserve	(\$20,000)	(\$220,000)	(\$200,000)	To transfer the amended budget surplus to the swimming pool reserve to fund future capital renewal and upgrade works.
01993	Transfer to Building Asset Management Reserve	(\$390,000)	(\$447,072)	(\$57,072)	Increase transfer to building asset management reserve to fund future building renewal and upgrades.
01975	Transfer to Special Projects Reserve	(\$402,211)	(\$459,284)	(\$57,073)	Increase transfer to Special Projects reserve to fund future capital projects identified in plans for the future.
<b>Change in net current assets (funding position)</b>				<b>\$0</b>	

#### **VOTING REQUIREMENTS:**

Absolute majority is required under section 6.8 of the *Local Government Act 1995* for authorisation of expenditure not included in the adopted annual budget.

#### **ABSOLUTE MAJORITY REQUIRED:**

Yes (budget amendments).

## OFFICER RECOMMENDATION:

That Council:

1. RECEIVES the Monthly Financial Report (containing the Statement of Financial Activity by nature or type) for the month ended 31 July 2022, as presented as attachment 1 to this report.
2. NOTES the unrestricted municipal surplus of \$5,372,814 for the month ended 31 July 2022.
3. Pursuant to section 6.8 of the *Local Government Act 1995*, APPROVE the following schedule of budget amendments resulting in a nil change in net current assets as at 30 June 2023:

Account No.	Description	Adopted Budget	Proposed amended budget	Variance Increase/(Decrease) in funding position	Comment
	<b>Brought forward surplus</b>	\$2,501,372	\$2,643,589	\$142,217	Favourable increase in brought forward surplus, due to RRG grant income for 30 June 2022 not included as part of original surplus calculation.
03090	Operating grants – Financial Assistance Grants (General purpose)	\$238,943	\$420,892	\$181,949	A conservative budget was allocated for the 2022/23 Financial Assistance Grants, based on information provided by WALGGC, the amount has increased subsequent to this.
03095	Operating grants – Financial Assistance Grants (Roads)	\$130,545	\$196,089	\$65,544	See above.

<b>Account No.</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Proposed amended budget</b>	<b>Variance Increase/(Decrease) in funding position</b>	<b>Comment</b>
12105	Non-operating grants - RRG	\$693,393	\$816,360	\$122,967	Manmanning reconstruction 0 – 0.73 SLK approved by RRG.
AROAD (AA006)	Capex – Manmanning Rd Reconstruction (0 – 0.73 SLK)	(\$0)	(\$184,450)	(\$184,450)	Project approved by RRG. Fund Shire's 1/3 contribution from increased brought forward surplus.
14914	Other expenditure – Contribution to deed for CBH (Cadoux)	(\$0)	(\$4,000)	(\$4,000)	New budget item, fund from increased brought forward surplus.
13001	Materials and contracts – Vermin control	(\$0)	(\$3,000)	(\$3,000)	Provision for goods/services for vermin control as per prior years.
01617	Lease Liability Principal Repayment (New Photocopiers)	(\$0)	(\$7,082)	(\$7,082)	Budget provision for new photocopiers lease repayments.
12632	Capex - Signs	(\$0)	(\$10,000)	(\$10,000)	Move budget to capital account for acquisition of signage for Bike it to Ballidu event. Nil budgetary impact.
04010	Other expenditure – Council recurrent events	(\$10,200)	(\$200)	\$10,000	See above.

Account No.	Description	Adopted Budget	Proposed amended budget	Variance Increase/(Decrease) in funding position	Comment
12623	Capex – Backhoe	(\$0)	(\$47,800)	(47,800)	Budget for backhoe carryover not included in adopted budget. This was budgeted to be funded from the plant reserve, as it was not expended last financial year, this will be funded from the plant reserve in 2022/23.
01945	Transfer from Plant Reserve	\$728,570	\$776,370	\$47,800	See above.
01970	Transfer to WH Swimming Pool Reserve	(\$20,000)	(\$220,000)	(\$200,000)	To transfer the amended budget surplus to the swimming pool reserve to fund future capital renewal and upgrade works.
01993	Transfer to Building Asset Management Reserve	(\$390,000)	(\$447,072)	(\$57,072)	Increase transfer to building asset management reserve to fund future building renewal and upgrades.
01975	Transfer to Special Projects Reserve	(\$402,211)	(\$459,284)	(\$57,073)	Increase transfer to Special Projects reserve to fund future capital projects identified in plans for the future.
<b>Change in net current assets (funding position)</b>				<b>\$0</b>	
<b>ABSOLUTE MAJORITY</b>					

### 9.2.3 UNSCHEDULED (VOLUNTARY) LOAN REPAYMENT – LOAN 153

<b>FILE REFERENCE:</b>	
<b>REPORT DATE:</b>	18 August 2022
<b>APPLICANT/PROPONENT:</b>	Wongan Hills Community Store
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	Nil

#### PURPOSE OF REPORT:

The purpose of this report is to seek Council's approval to make an unscheduled (voluntary) repayment of the **full** outstanding principal amount of loan 153 with Western Australian Treasury Corporation (WATC).

#### BACKGROUND:

The Shire entered into a loan agreement with WATC in September 2020 for loan 153, for a borrowed principal amount of \$40,000. The proceeds of this loan were then lent to the Wongan Hills Community Store under a Self-Supporting Loan arrangement.

The Wongan Hills Community Store have made formal request that they wish to pay off the debt in full as soon as possible.

#### POLICY REQUIREMENTS:

NIL

#### LEGISLATIVE REQUIREMENTS:

- *Local Government Act 1995*
- Local Government (Financial Management) Regulations 1996
- Expenditure from the municipal fund not included in the Annual Budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the *Local Government Act 1995*

#### STRATEGIC IMPLICATIONS:

There are no Strategic Implications relating to this item.



## **SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

NIL.

As this is a Self-Supporting Loan there is no impact on the Shire's funding position. The third-party will pay the full amount to the Shire, who will then pay the full amount to WATC. A budget amendment will be required.

## **COMMENT:**

### **Unscheduled repayments – Western Australian Treasury Corporation**

Western Australian Treasury Corporation can restructure existing fixed-interest rate loans prior to their maturity date and/or accept any unscheduled repayments of capital at the request of the borrower. However, to do so requires determination of the current market value of the existing loan. The market valuation of a loan will depend on the interest rate prevailing at the time of valuation compared with the original interest rate and the length of time remaining to the maturity date of the original fixed-interest rate loan.

A market valuation involves valuing the previously committed fixed-payment schedule at the current interest rate for the remaining term of the loan. This form of valuation is required because, where a borrower elects to restructure and/or make unscheduled payments (in full or in part), WATC must make the equivalent adjustments with the market counterparties through which WATC sourced the funds for the original loan.

Given that interest rates have increased since the original draw-down of the loan, this means that a market counterparty will be prepared to receive a reduced amount of the outstanding capital (i.e. provide a discount) as they will be able to reinvest the repaid funds at a higher interest rate.

### Indicative market valuation – Loan 153

WATC provided an indicative market valuation for loan 153 of \$27,039.48 (assuming settlement date of 25 August 2022). The current outstanding principal amount as at 31 July 2022 is \$28,135.62 plus accrued interest of \$84.76. This leads to an indicative discount of \$1,180.90 if the Shire was to settle this loan at the date provided. This discount will be passed onto the Wongan Hills Community Store and will be a welcomed favourable financial outcome by all parties.

### Budget amendment

A budget amendment is required as the adopted budget only includes provision for the scheduled loan repayments. The adopted budget included total loan principal repayments of \$116,527, of which \$8,000 pertains to loan 153.

Council is requested to approve a budget amendment for the additional \$19,039 loan repayment, being the market valuation minus the budgeted repayment amount. A contra budget amendment will be made against the self-supporting loan proceeds account, leading to no change in the funding position of the Shire.

**VOTING REQUIREMENTS:** Absolute majority is required under section 6.8 of the *Local Government Act 1995* for authorisation of expenditure not included in the adopted annual budget.

**ABSOLUTE MAJORITY REQUIRED:** Yes

### OFFICER RECOMMENDATION:

That Council:

1. Approves the unscheduled repayment of loan 153 in full to the Western Australian Treasury Corporation
2. Notes the indicative market valuation of loan 153, which if settled at the indicative date, will provide a discount to both the Shire of Wongan-Ballidu and the Wongan Hills Community Store
3. Pursuant to section 6.8 of the *Local Government Act 1995*, approve the following schedule of budget amendments resulting in a nil change in net current assets as at 30 June 2023:

Account	Description	Original Budget	Proposed amended budget	Variance
01605	Loan liability – Self-supporting loans	(\$30,877)	(\$49,916)	(\$19,039)
01215	Self-supporting loan debtors (income)	\$30,877	\$49,916	\$19,039

**ABSOLUTE MAJORITY REQUIRED**

## 9.2.4 POLICY REVIEWS – FINANCE AND ADMINISTRATION

**FILE REFERENCE:**

**REPORT DATE:** 09 August 2022

**APPLICANT/PROPONENT:** N/A

**OFFICER DISCLOSURE OF INTEREST:** NIL

**PREVIOUS MEETING REFERENCES:**

**AUTHOR:** Sam Dolzadelli, Deputy Chief Executive Officer

**ATTACHMENTS:**  
4.1 Accounting Policy  
4.2 Accounting for Revaluations Policy  
4.5 Insurance Excess– Buildings Policy  
4.6 Investment Policy

**PURPOSE OF REPORT:**

The purpose of this report is to present sufficient information to council to enable a detailed review of existing policies to be carried out.

**BACKGROUND:**

The purpose of policy documents is to enable the effective and efficient management of council resources and to assist staff and council achieve an equitable decision-making process. Written policies also enable the community to be aware of the reasoning behind administrative and council decisions to be familiar with the philosophy behind individual decisions. Policy statements enable much of the day-to-day business of council to be handled by the administration, freeing up the time of the elected members in determining major policy and strategic direction.

An up-to-date policy manual of any organisation proves to be a valuable tool in improving the decision-making process. Policies contained within the manual are those that project a corporate image and are not controlled by individual directorates. The development of the policies involves input from staff across the organisation and elected members.

A policy statement is not binding on council but provides a guideline for elected members and staff in determining individual applications or requests. Generally, policies evolve as issues come before council and should continue to evolve through a process of review and refinement. For this reason, it is important that a review process is in place.

It is also possible for members of the community to seek an early review of a specific policy.

Each policy is developed in order to address specific matters. They relate to objectives to the shire of Wongan-Ballidu, and, in some instances, as required by legislation. The principles behind the policies are directly related to the shire's values as an organisation.

It is important to note that the manual should only contain the policy statement of the council and should not refer to operational, staff or procedural matters.

In accordance with council's policy review process, the entire policy manual is to be reviewed at least bi-annually.

**COMMENT:**

The chief executive officer is responsible for the co-ordination of this review. The policies have been distributed to council review and recommendations to amend or adopt the policy were noted at informal council meeting held on 27 July 2022.

With those policies pertaining to administration & financial services, a rigorous review of all policies will be conducted over a six (6) month period, which would involve at addressing specific policies every month.

The policies selected for the July 2022 review are:

- 4.1 Accounting
- 4.2 Accounting for Revaluations
- 4.5 Insurance Excess - Buildings
- 4.6 Investment

The above policies are to be amended or adopted as is as set out by council and outlined as below:

**4.1 Accounting**

*Updated to include all significant accounting policies that impact the shire's operations.*

**4.2 Accounting for Revaluations**

*Repeal policy. This topic is covered in the updated accounting policy.*

**4.5 Insurance Excess – Buildings**

*No changes to policy. This policy meets the requirements of council.*

**4.6 Investment**

*No changes to policy. This policy meets the requirements of council.*

**POLICY REQUIREMENTS:**

The policy manual has been developed over time to enable the effective and efficient management of council resources and to assist staff and council achieve an equitable decision-making process.

The policy manual should not relate to operational or staff related matters.

The policy manual is a fluid document and should be reviewed in its entirety at least every 2 years.

**LEGISLATIVE REQUIREMENTS:**

The Local Government Act 1995 outlines the roles of council and the Chief Executive Officer.

**STRATEGIC IMPLICATIONS:**

Ongoing review and refinement of the policy manual is in line with council's strategic direction on governance (implement and develop policy based on economic, social, cultural, governance and environmental elements).

**SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

There are no financial implications in relation to this item.

**VOTING REQUIREMENTS:****ABSOLUTE MAJORITY REQUIRED:**

Yes

**OFFICER RECOMMENDATION:**

That council:

1. ADOPT the following policies with amendments:
  - 4.1 Accounting
2. ADOPT the following policies without variation:
  - 4.5 Insurance Excess – Buildings
  - 4.6 Investment
3. REPEAL the following policies:
  - 4.2 Accounting for Revaluations

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## 4.1 Accounting Policy

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<b>Policy Owner:</b>	Administration and Financial Services
<b>Person Responsible:</b>	Deputy Chief Executive Officer
<b>Date of Adoption:</b>	June 2009
<b>Adoption Resolution:</b>	060609
<b>Date of Last Amendment:</b>	24 August 2022

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### OBJECTIVE

To ensure that all Financial Reports and Budgets are prepared in accordance with the relevant statutory requirements.

### POLICY

**This policy will apply to the presentation of the Shire's:**

Management Accounts  
Monthly Financial Reports  
Annual Financial Reports  
Annual Budgets  
Annual Budget Reviews  
Long Term Financial Plan

The significant accounting policies are detailed below.

#### 1. Basis of preparation

All financial reports will be prepared in accordance with the Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

#### 2. The Local Government Reporting Entity

All funds through which the Council controls resources to carry on its functions will be included in the financial statements.

In the process of reporting on the Local Government as a single unit, all transactions and balances between those Funds (for example loans and transfers between funds) will be eliminated.

All monies held in the Trust Fund are to be excluded from the Financial Statements, but a separate statement of those monies should appear as a Note to the Statements.

### **3. Actual Balances**

The year-to-date actual balances that are presented in the annual budget are figures based on the accounts as at the time of budget preparation, they will include forecasts where appropriate, but are subject to change between time of budget adoption and the production of the Annual Financial Report.

### **4. Rounding Off Figures**

All figures shown in the financial reports (other than the rates in the dollar), are to be rounded to the nearest whole dollar.

### **5. Comparative Figures**

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, a statement of financial position as at the beginning of the earliest period is disclosed.

Unless otherwise stated, the budget comparative figures shown in the financial statements is the original budget for the relevant item of disclosure.

### **6. Critical Accounting Estimates**

The preparation of financial reports 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, 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 result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **7. Goods and Services Tax ("GST")**

Revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated as inclusive of applicable GST.

### **8. Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the Statement of Financial Position.

## **9. Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the debt will not be collectible.

## **10. Inventories**

### **(i) Raw materials and stores (fuel stock), work in progress and finished goods**

Raw materials and stores (fuel stock), work in progress and finished goods are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Costs are assigned to individual items of inventory on the basis of weighted average costs. Net realisable value is the established selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

## **11. Land held for resale/capitalisation of borrowing costs**

**(ii)** Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred. Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time when the conditions of a binding contract of sale are met. 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.

## **12. Non-Current Assets**

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

## **13. Low Value Assets**

Expenditure on items of equipment under \$5,000 are not capitalised but, where applicable, are placed on the "Minor Assets Register" for reference and maintenance.



## 14. Revaluation

### (i) Mandatory requirement to revalue certain non-current assets

Each asset class is revalued in accordance with the Regulations and the Australian Accounting Standards. The Shire applies a process of rolling revaluations by asset class, providing all assets in a class are valued within the same financial year before the reporting date.

The following is the Shire's non-current asset revaluation cycle:

Financial Year	Asset Group/Class
2021/22	Land, Buildings and Other Infrastructure
2022/23	Infrastructure – Roads, footpaths, drainage, parks & ovals, signage
2023/24	Nil
2024/25	Nil
2025/26	Nil
2026/27	5-year cycle recommences

The *Local Government (Financial Management) Regulations 1996* state that the maximum period of time between revaluations of non-current assets is five (5) years. All plant and equipment type assets are to be held at cost.

Relevant disclosures, in accordance with the requirements of the Australian Accounting Standards, are made in the financial statements as necessary.

### (ii) Accounting for revaluations

The fair value of land, buildings, infrastructure and investment properties (including vested improvements) is determined at least every five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is in accordance with *Local Government (Financial Management) Regulation 17A (2)(a)* which requires land, buildings, infrastructure, investment properties and invested improvements to be shown at fair value.

Individual assets that are plant and equipment type assets and right-of-use assets are measured using the cost model in accordance with *Local Government (Financial Management) Regulation 17A (2)(b)* and *17A (2)(c)*.

Increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation reserve. Decreases in the carrying amount that offset previous increases of the same asset classes are recognised against revaluation reserve, all other decreases are recognised in the Statement of Comprehensive Income.

## 15. Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner, which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition, or in respect of internally constructed assets, from the time the asset is completed and held ready for use. Assets are written off when they fall below the capitalisation threshold in the Asset Register.

Depreciation is recognised on a straight-line basis, using rates which are calculated based on useful life and residual values; these are illustrated below and reviewed each reporting period.

Asset Class	Useful life
Buildings – non-specialised	20 – 80 years
Buildings – Specialised	20 – 80 years
Furniture and equipment	5 – 10 years
Plant and equipment	4 – 8 years
Motor Vehicles	3 – 5 years
Infrastructure – Roads – Surface (sealed)	27 years
Infrastructure – Roads – Surface (unsealed)	10 years
Infrastructure – Roads – Pavement	55 years
Infrastructure – Roads (Subgrade)	Not depreciated
Infrastructure – Footpaths	30 years
Infrastructure - Drainage	70 years
Infrastructure – Parks and ovals	18 – 63 years
Infrastructure – Signs	125 years
Infrastructure - Other	8 – 100 years

## 16. Land under Control and Land under Roads

As a result of amendments to the Regulations, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

## 17. Vested improvements

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulations 1996 17A (2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use asset at zero cost.

## 18. Gains and losses on disposal of non-current assets

Gains and losses on disposals are determined by comparing proceeds with the carrying amount (written-down value). These gains and losses are included in the Statement of Comprehensive Income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

## 19. Financial Instruments

### (i) Recognition and derecognition

Financial Instruments, financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

### (ii) Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the Shire's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

### (iii) Subsequent measurement of financial assets **Financial assets at amortised cost**

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

This category includes non-derivative financial assets like loans and receivables with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method.

Discounting is omitted where the effect of discounting is immaterial. The Shire's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

**Financial assets at fair value through profit or loss (FVTPL)**

Financial assets that are held within a different business model than 'hold to collect' or 'hold to collect and sell', and financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category, except for those designated and effective as hedging instruments, for which the hedge accounting requirements apply.

Assets in this category are measured at fair value with gains or losses recognised in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

**Financial assets at fair value through other comprehensive income (FVOCI)**

Financial assets are accounted for at FVOCI if the assets meet the following conditions:

- they are held under a business model whose objective is to collect the associated cash flows and sell; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Any gains or losses recognised in Other Comprehensive Income are reclassified upon derecognition of the asset. This category includes listed securities and debentures.

**20. Classification and measurement of financial liabilities**

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Shire designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

## **21. Impairment of financial assets**

The Shire considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

## **22. Fair Value Estimation of financial instruments**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is determined using various valuation techniques. The Shire uses valuation methods and make assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting future contractual cash flows at the current market interest rate that is available to the Shire for similar financial instruments.

## **23. 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 not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow, with respect to any one item included in the same class of obligations, may be small.

## **24. Leases**

All Leases, excluding Peppercorn Leases (concessionary leases), are recognised in the Balance Sheet as a liability by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments are recognised as depreciation on the 'right-of-use' asset, and interest is charged on the lease liability.

Right-of-use assets are measured using the cost model in accordance with *Local Government (Financial Management) Regulation 17A (2)(c)*. This means that all right-of-use assets (other than vested improvements) under zero-cost concessionary leases are measured at zero cost.

## **25. Impairment**

The Shire's assets, other than inventories, are tested annually for impairment. Where impairment exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 Impairment of Assets and appropriate adjustments made. Assets that are subject to amortisation are reviewed for impairment whenever events or

changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Impairment losses are recognised in the Statement of Comprehensive Income.

For non-cash generating assets such as roads, drains and public buildings value in use is represented by the asset's written down replacement cost.

## **26. Trade and Other Payables**

Trade and other payables reflect obligations to make future payments in respect of the purchase of goods and services and are carried at amortised cost. The amounts are unsecured and are usually paid within 30 days from the date of receipt of the invoice unless otherwise agreed.

## **27. Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid for the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the Statement of Financial Position date. 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.

## **28. Employee Benefits**

Provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave and rostered days off and are calculated as follows:

### **Annual Leave, Long Service Leave and Rostered Days off (Short-term benefits)**

The provision for employees' benefits including; annual leave, long service leave and rostered days off expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees' services provided to balance date. The provision is calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

### **Long Service Leave (Long-term benefits)**

The liability for long service leave is recognised as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date, using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on state government bonds with terms to maturity and currency that match as closely as possible the estimated

future cash outflows.

Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

## **29. Superannuation**

Contributions to employee defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

## **30. Interests in Joint Arrangements/Joint Ventures**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements

## **31. Rates, Grants, Donations and Other Contributions**

Revenue recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract or in the case of Rates, when the relevant rateable year commences.

AASB 1058 Income of Not-for-Profit Entities is considered where AASB 15 does not apply to a transaction. The timing of income recognition will depend on whether a transaction gives rise to a performance obligation, liability or contribution by owners

## **32. Contract Liabilities (Prepaid Income)**

When an amount of consideration is received from a customer / fund provider prior to the Shire transferring a good or service to the customer, the Shire presents the funds which exceed revenue recognised as a contract liability. The contract liability remains until the Shire's obligations have been met.

## **33. Contract Assets**

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or before payment is due, the Shire presents this as a contract asset, unless the rights to that amounts of consideration are conditional, in which case the Shire recognises a receivable.

## **34. Current and non-current classifications**

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. The asset or liability is

classified as current if it is expected to be settled within the next 12 months, being the Shire's operation 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 even if not expected to be realised in the next 12 months. An exception exists for land held for resale, where it is held as non-current based on the Shire's intentions to release for sale.

### **35. Intangible assets**

Costs associated with maintaining computer software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Shire are recognised as intangible assets where the following criteria are met:

- It is technically feasible to complete the software so that it will be available for use;
- Management intends to complete the software and use or sell it;
- There is an ability to use or sell the software;
- It can be demonstrated how the software will generate probable future economic benefits;
- Adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- The expenditure attributable to the software during its development can be reliably measured

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point which the asset is ready for use.

### **36. Materiality**

The Shire has adopted the amendment to AASB 2018-7. The change includes additional explanation to expand the definition of what information may be considered material in nature and how presentation may also be an influence. Information is material if omitting, misstating or "obscuring" it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.

### **RESPONSIBILITY FOR IMPLEMENTATION**

The Deputy Chief Executive Officer is responsible for the implementation and operation of this Policy.



## 9.3 WORKS AND SERVICES

### 9.3.1 WORKS AND SERVICES POLICY REVIEWS

<b>FILE REFERENCE:</b>	
<b>REPORT DATE:</b>	08 August 2022
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	NIL
<b>PREVIOUS MEETING REFERENCES:</b>	
<b>AUTHOR:</b>	Karl Mickle, Manager of Works and Services
<b>ATTACHMENTS:</b>	10.8 Plant Hire 10.9 Powerline Agreements 10.10 Provide Pipeline Under Road Reserves 10.11 Private Works

#### PURPOSE OF REPORT:

The purpose of this report is to present sufficient information to council to enable a detailed review of existing policies to be carried out.

#### BACKGROUND:

The purpose of policy documents is to enable the effective and efficient management of council resources and to assist staff and council achieve an equitable decision-making process. Written policies also enable the community to be aware of the reasoning behind administrative and council decisions to be familiar with the philosophy behind individual decisions. Policy statements enable much of the day-to-day business of council to be handled by the administration, freeing up the time of the elected members in determining major policy and strategic direction.

An up-to-date policy manual of any organisation proves to be a valuable tool in improving the decision-making process. Policies contained within the manual are those that project a corporate image and are not controlled by individual directorates. The development of the policies involves input from staff across the organisation and elected members.

A policy statement is not binding on council but provides a guideline for elected members and staff in determining individual applications or requests. Generally, policies evolve as issues come before council and should continue to evolve through a process of review and refinement. For this reason, it is important that a review process is in place.

It is also possible for members of the community to seek an early review of a specific policy.

Each policy is developed in order to address specific matters. They relate to objectives to the shire of Wongan-Ballidu, and, in some instances, as required by legislation. The principles behind the policies are directly related to the shire's values as an organisation.

It is important to note that the manual should only contain the policy statement of the council and should not refer to operational, staff or procedural matters.

In accordance with council's policy review process, the entire policy manual is to be reviewed at least bi-annually.

**COMMENT:**

The chief executive officer is responsible for the co-ordination of this review. The policies have been distributed to council review and recommendations to amend or adopt the policy were noted at informal council meeting held on 27 July 2022.

With those policies pertaining to administration & financial services, a rigorous review of all policies will be conducted over a six (6) month period, which would involve at addressing specific policies every month.

The policies selected for the august 2022 review are:

- 10.8 Plant Hire
- 10.9 Powerline Agreements
- 10.10 Provide Pipeline Under Road Reserves
- 10.11 Private Works

The above policies are to be amended or adopted as is as set out by council and outlined as below:

10.8 Plant Hire

*No changes to policy. This policy meets the requirements of council.*

10.9 Powerline Agreements

*No changes to policy. This policy meets the requirements of council.*

10.10 Provide Pipeline Under Road Reserves

*Amendments made in accordance with council requirements to add "to amend policy 10.10 provide pipeline under road reserves so that it incorporates a requirement for drilling in place of excavation of site and that stabilising sand is required"*

10.11 Private Works

*No changes to policy. This policy meets the requirements of council.*

**POLICY REQUIREMENTS:**

The policy manual has been developed over time to enable the effective and efficient management of council resources and to assist staff and council achieve an equitable decision-making process.

The policy manual should not relate to operational or staff related matters.

The policy manual is a fluid document and should be reviewed in its entirety at least every 2 years.

## **LEGISLATIVE REQUIREMENTS:**

The Local Government Act 1995 outlines the roles of council and the Chief Executive Officer.

## **STRATEGIC IMPLICATIONS:**

Ongoing review and refinement of the policy manual is in line with council's strategic direction on governance (implement and develop policy based on economic, social, cultural, governance and environmental elements).

## **SUSTAINABILITY IMPLICATIONS:**

### ➤ **Environment**

There are no known environmental impacts associated with this proposal.

### ➤ **Economic**

There are no known economic impacts associated with this proposal.

### ➤ **Social**

There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

There are no financial implications in relation to this item.

## **VOTING REQUIREMENTS:**

## **ABSOLUTE MAJORITY REQUIRED: YES**

## **OFFICER RECOMMENDATION:**

That Council:

### 1. ADOPT the following policies without variation:

10.8 Plant Hire

10.9 Powerline Agreements

10.11 Private Works

### 2. ADOPT the following policies with variation:

10.10 Provide Pipeline Under Road Reserves

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## 10.8 Plant Hire

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<b>Policy Owner:</b>	Works Committee
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	21 June 2012
<b>Adoption Resolution:</b>	080612
<b>Date of Last Amendment:</b>	

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### OBJECTIVE

To ensure that Council plant is operated by Council employed staff.

### POLICY

That plant only be hired out with a Shire Operator unless authorised by the Manager of Works & Services or the CEO.

### RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for implementing this policy.

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## 10.9 Powerline Agreements

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<b>Policy Owner:</b>	Health, Building and Planning
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	December 2011
<b>Adoption Resolution:</b>	131211
<b>Date of Last Amendment:</b>	

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### OBJECTIVE

To provide guidelines for the removal of caveats that has been placed on properties as a result of power line agreements.

### POLICY

The cost of removal of Caveats over the properties owned by persons holding power line agreement be borne by the landowner. Caveats to be removed automatically upon the instruction from the landowner provided the last payment under the power lines agreement has been received.

### RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for implementing this policy.

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## 10.10 Private Pipeline Under Road Reserves

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<b>Policy Owner:</b>	Works Committee
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	November 2011
<b>Adoption Resolution:</b>	071111
<b>Date of Last Amendment:</b>	

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### OBJECTIVE

To ensure that works under Councils road are not at the detriment of those roads.

### POLICY

Prior to installing a private pipeline under road reserves an application is to be made on the appropriate form and approval granted by the Chief Executive Officer.

The following conditions apply when approval is granted to install a private pipeline under road reserves.

1. Care to be taken to avoid damage or removal of any existing trees on the road reserve.
2. Council shall not be responsible for the implementation, relocation or maintenance of the pipeline.
3. Council shall not be responsible for any damage to the pipeline at any time.
4. Adequate cover to be provided over the pipeline following installation.
5. Markers indicating the position the pipe crosses the road to be provided at the fence line on either side of the road reserve.
6. The road shall be reinstated to its original condition.
7. Care must be taken to avoid subsidence where the excavation has taken place stabilised sand and gravel must be used.
8. The cost of reinstating the road surface to its original condition and provision of markers is to be borne by the applicant.
9. Consideration to drill under the road to avoid excavation when possible.

### RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for implementing this policy.

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## 10.11 Private Works

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<b>Policy Owner:</b>	Works Committee
<b>Person Responsible:</b>	Chief Executive Officer
<b>Date of Adoption:</b>	15 December 2011
<b>Adoption Resolution:</b>	101211
<b>Date of Last Amendment:</b>	

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### OBJECTIVE

To specify the parameters whereby Council staff can accommodate private works and to minimise the impact on Councils normal operations.

### POLICY

Private works will only be undertaken if the works involved do not compromise the Council's road construction/maintenance program and the plant is in the vicinity of the works.

Before private works are carried out the client must sign a private works authorization form.

Any private works are to be carried out at the discretion and authorization of the Manager Works & Services or the Chief Executive Officer prior to commencement.

Private works within the Shire are to be carried out on the following conditions; The client is responsible for marking out and supervising the work.

- The Shire is not to be held responsible for damage to property, foundations, cables etc caused when working within the client's instructions.
- The Shire is not responsible for any expense, whatsoever incurred through breakdown or delay.
- The time of work and travelling shown are correct and chargeable.
- That the works be charged at the current hire rate as set out in council's Annual Budget (Fees and Charges).
- A minimum of one-half hour hire of any plant will be charged.

Nothing in this policy prohibits council entering into an agreement with an individual(s) or organisations to provide a service with or without goods at a price to be negotiated between the respective parties that is mutually acceptable.

Any person/ organisation applying for private work with a private works account outstanding by thirty (30) days or more is advised that the work will not be undertaken until the amount outstanding has been paid. The application of this portion of the policy is subject to variation only by the Chief Executive officer should appeal circumstances be demonstrated and approved by the Chief Executive officer prior to work commencing.

#### **RESPONSIBILITY FOR IMPLEMENTATION**

The Chief Executive Officer is responsible for implementing this policy.



## 9.4 HEALTH, BUILDING AND PLANNING

### 9.4.1 APPLICATION FOR DEVELOPMENT APPROVAL P526 – THREE (3) OPEN BULKHEADS, TWO (2) GRID STACKERS AND ASSOCIATED INTERNAL ROADS AND DRAINAGE BASIN WORKS ON LOT 109 BALLIDU SOUTH-EAST ROAD, BALLIDU

<b>FILE REFERENCE:</b>	A122/P526
<b>REPORT DATE:</b>	16/08/2022
<b>APPLICANT/PROPONENT:</b>	Co-Operative Bulk Handling
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Melissa Marcon – Manager of Regulatory Services
<b>ATTACHMENTS:</b>	Nil

#### PURPOSE OF REPORT:

Consideration and final determination of an Application for Development Approval for the installation of 2x 1.8m high, 185m x 35m, 2,235 tonnes bulkheads; 1x 1.8m high, 265m x 35m, 34,715 tonnes bulkhead; 2x 500 tph drive-over-grid stacker; associated internal roads and drainage basin works on the existing storage facility as outlined below on Lot 1276 Ballidu South-East Road, Ballidu.

#### BACKGROUND:

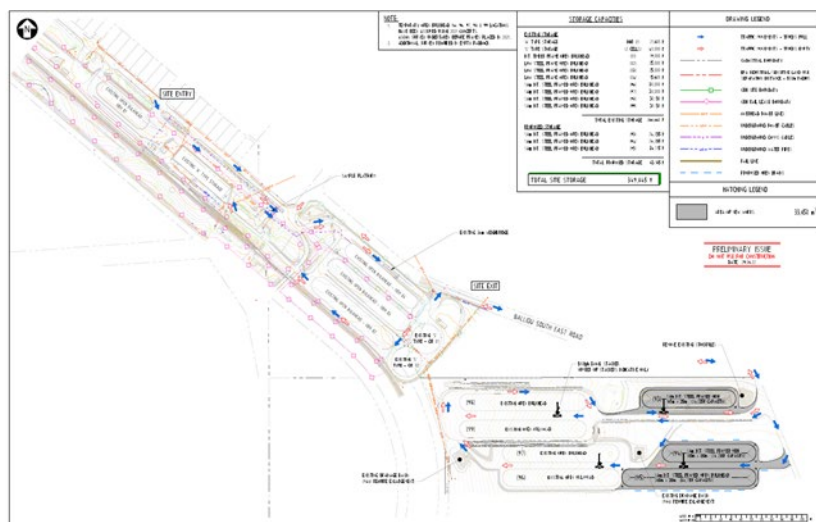
The applicant is seeking Council's development approval for the following additions to existing facilities on Lot 1276 Ballidu South-East Road, Ballidu

- 2x 1.8m high, 185m x 35m, 2,235 tonnes bulkhead
- 1x 1.8m high, 265m x 35m, 34,715 tonnes bulkhead
- 2x 500 tph drive-over-grid stacker
- Associated internal roads and drainage basin works

Lot 1276 Ballidu South-East Road, Ballidu comprises a total area of approximately 71.1567 hectares. The site has existing structures and is a CBH grain receival site.



Site Location Plan (supplied by CBH)



Site Plan



*SLIP Map of Bush Fire Prone Areas as at 16/08/2022  
(dark blue rectangles indicate position of new bulk heads)*

Part of the proposed development on Lot 1276 Ballidu South-East Road, Ballidu falls within the Bushfire Prone Area however will not require a BAL assessment based on the requirements outlined under Clause 78B of SPP 3.7;

#### *78B. Application of Part to development*

*(1) This Part does not apply to development unless the development is —*

- (a) the construction or use, or construction and use, of a single house or ancillary dwelling on a lot or lots with a total area of 1 100 m<sup>2</sup> or more; or*
- (b) the construction or use, or construction and use, of —*
  - (i) a habitable building other than a single house or ancillary dwelling; or*
  - (ii) a specified building.*

#### **COMMENT:**

Lot 1276 is classified 'Rural' zone in the Shire of Wongan Ballidu Local Planning Scheme No. 5 (LPS5)

The Zone Objectives for the development and use of any land classified 'Rural' zone are as follows:

- To provide for the maintenance or enhancement of specific rural character.
- To protect broad acre agricultural activities such as cropping and grazing and intensive uses such as horticulture as primary uses, with other rural pursuits and rural industries as secondary uses in circumstances where they demonstrate compatibility with the primary use.
- To maintain and enhance the environmental qualities of the landscape, vegetation, soils and water bodies, to protect sensitive areas especially the natural valley and watercourse systems from damage.
- To provide for the operation and development of existing, future and potential rural land uses by limiting the introduction of sensitive land uses in the Rural zone.
- To provide for a range of non-rural land uses where they have demonstrated benefit and are compatible with the surrounding rural uses.

- To support small scale, low impact, short-term tourist accommodation in rural locations
- To support mining activities where an environmental management plan has been prepared and the project is acceptable to the local government, EPA and the Department responsible for mining.
- To preclude the disposal of used tyres or any other material that may be detrimental to the quality of the land.

Under the terms of the Zoning Table in LPS5 the development to construct an unsealed internal road to and around grain storage facilities and install three new Open Bulkheads is listed as being a permitted (ie 'P') use on any land classified 'Rural' zone provided it complies with all the relevant development standards and requirements.

Despite the permissibility of the proposed development on Lot 1276, Council's development approval is required.

The below is an extract from the cover letter for the Development Application which addresses Traffic Management, Stormwater Management, Noise and Dust Management by CBH.

#### Traffic Management

*As CBH are expecting another significant harvest in 2022/23 in order for our network to be able to service growers and cope with the task we have identified sites throughout the network where emergency storage is required. We propose to construct 3 new temporary OBH's with nameplate storage capacity of 83,185kt at Ballidu. This will increase the total site storage capacity from 266,660kt to 349,845kt. Note that the total site storage capacity includes 85kt which is expected to be held at the site as carryover grain from the prior year. The following notes are applicable to the Shire's consideration of storage capacity and its traffic impacts:*

- *Listed capacity is also not an accurate representation of what can be received due to operational intricacies that impact the sites. This namely because of "loss by division/loss by commodity" where multiple grain types are required to be stored/tarped within the same OBH, resulting in less efficient storage.*
- *The max case does not take into account the carryover amounts which refer to the amounts that will be retained/store in the storage from the prior year.*
- *Thereby reducing the effective storage amount for the current period by the carryover amount, our carryover estimate leading in to the 2022/23 harvest is 85kt.*
- *This means that the effective max storage capacity for the 2022/23 harvest with the proposed emergency storage build is 265kt.*

*During the harvest, once site capacity is reached, out loading movements may be required to restore capacity and allow grain to continue to be received from the nearby farms. This will involve shifting the grain from Ballidu to the next available site with storage capacity, with movement occurring towards the export port. This double handling of grain is inefficient in terms of cost and adds additional traffic to the surrounding road network.*

*Regardless of whether the emergency OBH is built, the same delivery movements to the Ballidu site will occur during harvest as traffic movements are determined by local production rather than the storage capacity of a site. If the emergency OBHs are constructed, then out-loading truck movements would not be required as the grain would be able to be stored and out-loading movements deferred to outside the harvest period, where there are less trucks on the road network. The effect of constructing the emergency storage is that out loading movements during the busy harvest period to keep the site open for grower receivals are eliminated.*

### Stormwater Management

*An onsite drainage basin will be constructed that caters for a 5-year ARI event with all stormwater runoff from the proposed bulkheads and associated accessways directed to this drainage basin system where all surface water will be detained on-site up to the 5-year ARI event. CBH would be supportive of a condition being imposed on any development approval requiring stormwater to be retained and managed on site.*

### Noise & Dust Management

*CBH shall ensure that noise from the specification and installation of any mechanical equipment as well as traffic and construction noise does not exceed assigned levels prescribed in the Environmental Protection (Noise) Regulations 1997, when it is received at a neighbouring property. CBH undertakes frequent noise and dust monitoring across its sites to ensure that dust and noise levels are measured and are mitigated whenever there is an exceedance.*

Council have previously approved the installation of four (4) open bulk heads and associated works on the above-mentioned site.

CBH presented to Council a long-term plan for Lot 1276 Ballidu South East Road Ballidu which includes additional open bulk heads, infrastructure and internal road network.

CBH have in the last month received approval from Department Planning Lands and Heritage (DPLH) to close a portion of reserve 14087 which has now been assigned though Landgate as 14 Townsend Road Ballidu.

The Shire, through DPLH are in the process of purchasing portion reserve 14087 over Lot 251 Ballidu South East Road for use by the Shire and CBH.

As part of the previously approved development applications CBH have provided the Shire with Traffic Management and Storm Water Plan's which are still relevant to this application.

The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS5 and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The development application has been assessed in consultation with the above documents and is subject to compliance with a number of conditions. As such it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in accordance with the information and plans submitted in support of the proposal and the relevant standards and requirements of the Shire's local planning framework.

#### **POLICY REQUIREMENTS:**

There are no policy requirements in relation to the item.

#### **LEGISLATIVE REQUIREMENTS:**

Planning and Development Act 2015  
Planning and Development (Local Planning Schemes) Regulations 2015  
State Planning Policy 3.7 Planning in Bush Fire Prone Areas  
Shire of Wongan Ballidu Local Planning Scheme No. 5

#### **STRATEGIC IMPLICATIONS:**

There are no known strategic implications associated with this item.

#### **SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental implications associated with this item.

➤ **Economic**

There are no known economic implications associated with this item.

➤ **Social**

There are no known social implications associated with the item.



## **FINANCIAL IMPLICATIONS:**

There are no financial implications to Council in relation to this item as all costs will be incurred by the applicant.

## **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** No

## **OFFICER RECOMMENDATION:**

That Council APPROVE the Development Application to allow the applicant to conduct works and use of three (3) additional open bulkheads for the purpose of storage subject to the following conditions and advice notes:

### Conditions

1. The proposed development shall be completed within a period of two (2) years from the date of this approval. If the development is not completed within this period, the approval will lapse and be of no further effect. Where an approval has lapsed no development shall be carried out without the further approval of the Shire of Wongan Ballidu having first been sought and obtained.
2. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
3. All stormwater drainage generated by the proposed development shall be contained and managed on site to the specifications and satisfaction of the Shire's Chief Executive Officer.
4. Co-operative Bulk Handling Limited shall comply with the approved Traffic Management Plan.

### Advice Notes

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement, memorial or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether it has been drawn to the Shire's attention.
2. This is a development approval of the Shire of Wongan Ballidu under its Local Planning Scheme No. 5. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits, and licences required under any other law, and to commence and carry out development in accordance with all relevant laws.

3. The applicant/landowner is reminded of their obligation to ensure compliance with the following requirements:
  - a) Shire of Wongan Ballidu, Annual Firebreak Notice, Rural Land - Firebreaks of not less than three meters in width immediately inside and along the whole external boundaries of the properties owned or occupied by you. In addition, firebreaks of at least three meters in width are required surrounding, and not more than fifty meters from the perimeter of any building, group of farm buildings, haystack or fuel storage situated on the land; and
  - b) Shire of Wongan-Ballidu Health Local Law.
4. The noise generated by any activities on-site including machinery motors or vehicles shall not exceed the levels as set out under the Environmental (Noise) Regulations 1997.
5. No construction works shall commence on the land prior to 7 am without the Shire's written approval. No construction works are permitted to be undertaken on Sundays or Public Holidays.
6. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Wongan Ballidu Local Planning Scheme No. 5 and may result in legal action being initiated by the local government.
7. If the applicant/landowner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted within 28 days of the determination

**ABSOLUTE MAJORITY REQUIRED**



## 9.4.2 P525 AMUSEMENT PARLOUR – UNAUTHORISED DEVELOPMENT FEE

<b>FILE REFERENCE:</b>	A605/P525
<b>REPORT DATE:</b>	18 August 2022
<b>APPLICANT/PROPONENT:</b>	Nil
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	July 2022 - OCM Item 9.4.1
<b>AUTHOR:</b>	Melissa Marcon – Manager Regulatory Services
<b>ATTACHMENTS:</b>	Nil

### PURPOSE OF REPORT:

To provide Council background information relating to the Development Application for an Amusement Parlour at Unit 3, 39 Fenton Place, Wongan Hills.

### BACKGROUND:

At the Ordinary Council Meeting on the 28<sup>th</sup> July 2022 the Manager Regulator Services presented to Council an agenda item for the approval of an amusement parlour to be located at Unit 3, 39 Fenton Place, Wongan Hills.

The conditions of the agenda item included a penalty fee to be imposed for unauthorised development the amount of the fee of \$640 plus, by way of penalty, twice that fee \$1,280 equalling \$1,920.

Questions were raised by Council at the meeting in relation to the above that were unable to be answered at the time, as the Manager of Regulatory Services was on leave.

Council voted to amend the officer recommendation to enable the approval to be granted and accepted that further information would be provided at August Council meeting in relation to the penalty component of the original recommendation presented at the July Council meeting.

### COMMENT:

On the 8<sup>th</sup> of June 2022 the Manager Regulatory Services (MRS) was handed a development application from Mr Smith (applicant) for an amusement parlour located at Unit 3, 39 Fenton Street, Wongan Hills. MRS advised the applicant that the application was incomplete and that we required further information to enable the application to be properly assessed and presented to Council for approval. MRS highlighted on the Planning Application Process Information Sheet what information is required to be included with the application. The applicant was not happy with this but advised he would email the required information.

On the 9<sup>th</sup> June 2022 the applicant called MRS regarding the application and wanted MRS to complete the application for him. MRS advised that he needed to do this himself or to engage a Planning Consultant to assist him with his application. MRS also advised the applicant that it is his responsibility to provide all information required to enable the Shire to assess the application, and not for the responsibility of the Shire to gather the information, or prepare the application for the applicant.

On the 9<sup>th</sup> June 2022 the applicants partner requested a copy of the application dropped off the day before. An email with the attached application was sent on the 10<sup>th</sup> June 2022.

An employee of the applicant contacted the MRS on the 16<sup>th</sup> June 2022 advising that he was assisting the applicant with the application and would be lodging the application to the Shire on the 17<sup>th</sup> June 2022.

The employee of the applicant was advised that if he wished to speak with the MRS regarding the application that, the MRS was available after 2pm on the day they were lodging the application. Unfortunately, the representative did not receive the email advising of this until after the application had been lodged with the Shire.

On the 21<sup>st</sup> June 2022 MRS received a text message from the applicant asking if his paperwork was in the meeting tomorrow. A return message advised the applicant that this was unable to be assessed in time for the June Council meeting and, that if the application has all the required information, it will be included in the July if not then the August Council Meeting Agenda.

The applicant's response was 'I dropped it all off to you last Friday'. MRS acknowledged that application was received on the day of the June Council Agenda close date, which gave no time to assess the application or prepare the agenda item for the June Council meeting. The applicant was also advised that the Shire has 60 days to process the application under the planning regulations'. This was the end of the conversation.

On the 29<sup>th</sup> June the employee of the applicant was contacted requesting further additional information relating to the application. Part of the additional information requested related to the sign.

On the 7<sup>th</sup> July 2022 the employee of the applicant responded to the request for additional information advising that the sign was an illuminated sign 4600 mm (l) x 1000m (h).

On the 13<sup>th</sup> July 2022 at 8.30 am MRS noticed a vehicle set up with a cherry picker trailer in Fenton Place. The vehicle was obstructing disabled parking, footpath and had no WHS compliance. There was also no approval from the Shire, which would have been a condition of the development application. The vehicle was there to erect the illuminated sign.



After consulting with the Chief Executive Officer (CEO) the MRS spoke to the applicant advising that there were contractors in town set up to erect the illuminated sign. MRS advised the applicant that he did not have approval for this to occur as the application had not been approved by Council.

The applicant advised that he "didn't care", he was more concerned with having the sign erected and not having to pay the contractor to come back. While this acknowledged and understood, the

underlying issue is without the planning approval the sign should not have been ordered as Council had not yet approved the use of the building for the purpose of, for the proposed sign, or the type, size or installation of a sign.

During the conversation, MRS reiterated that the applicant needed planning approval from Council to proceed and the possible penalty for proceeding without the approval. The applicant advised that he wanted it to go ahead with the sign without the necessary planning approval.

The applicant was advised that the recommendation to Council for the approval of the development and associated sign would include the imposition of the penalty fee for unauthorised development as per the Planning regulations.

Under the Shire of Wongan Ballidu Local Planning Scheme No. 5 this development is classed as a 'D' use which means that the use is not permitted unless the local government has exercised its discretion by granting development approval.

It is noted that although there was an existing sign in place, the new sign forms part of the development application which is assessed during the approval process.

The Planning and Development Regulations 2009 Schedule 2 – maximum fees for certain planning services states under item 2 allows a penalty for unauthorised development –

*(2) Determining a development application (other than for an extractive industry) where the development has commenced or been carried out; -*

*The fee in item 1 plus by way of penalty twice that fee.*

#### **POLICY REQUIREMENTS:**

There are no known Policy requirements associated with this item.

#### **LEGISLATIVE REQUIREMENTS:**

Land Administration Act 1997

#### **STRATEGIC IMPLICATIONS:**

There are no known Strategic implications associated with this item.

#### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental implications associated with this proposal.
- **Economic**  
There are no known economic implications associated with this proposal.
- **Social**  
There are no known social value implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

There are no financial implications to Council in relation to this item as all costs will be incurred by the applicant.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** No

**OFFICER RECOMMENDATION:**

That Council IMPOSE for unauthorised development the amount of the fee of \$640 plus by way of penalty, twice that fee \$1,280 equalling \$1,920.

### 9.4.3 WONGAN HILLS COMMUNITY CLUB INC – REMOVAL OF EXISTING CLUB SHED AND INSTALLATION OF NEW CLUB SHED

<b>FILE REFERENCE:</b>	A1221
<b>REPORT DATE:</b>	17 August 2022
<b>APPLICANT/PROPONENT:</b>	Wongan Hills Community Club Inc
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Melissa Marcon – Manager of Regulatory Services
<b>ATTACHMENTS:</b>	Nil

#### **PURPOSE OF REPORT:**

To seek Councils approval to remove the existing hockey club shed and the installation of a new hockey club shed. The shed will be used by the Wongan Ballidu Hockey Club (WBHC) and Drifters Hockey Club (DHC).

The new shed will be erected on the boundary of the fence line at the Wongan Hills Recreation Centre, hockey oval, 100 Ninan Street, Wongan Hills.

#### **BACKGROUND:**

The Shire entered into a Management Agreement with the Wongan Hills Sports and Recreation Council Inc in 2008.

The Agreement requires any changes to the sports ground be presented to Council for Approval.

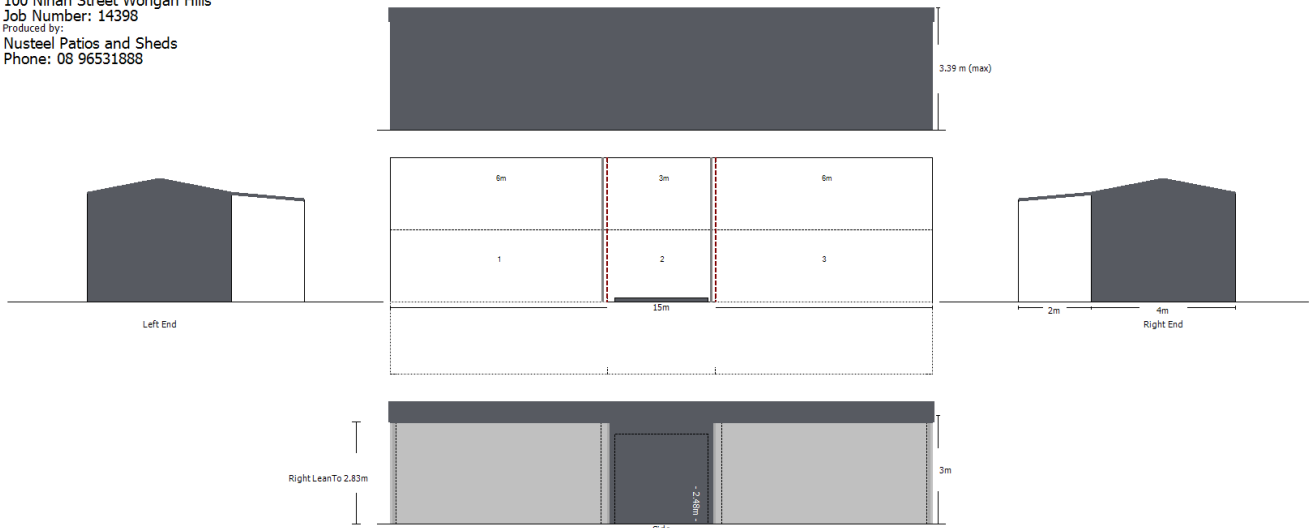


*Existing club shed 18 August 2022*

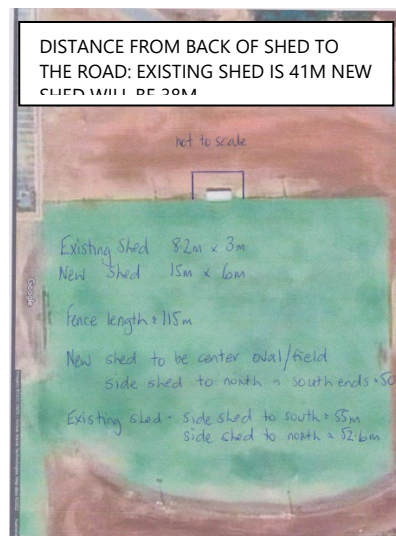
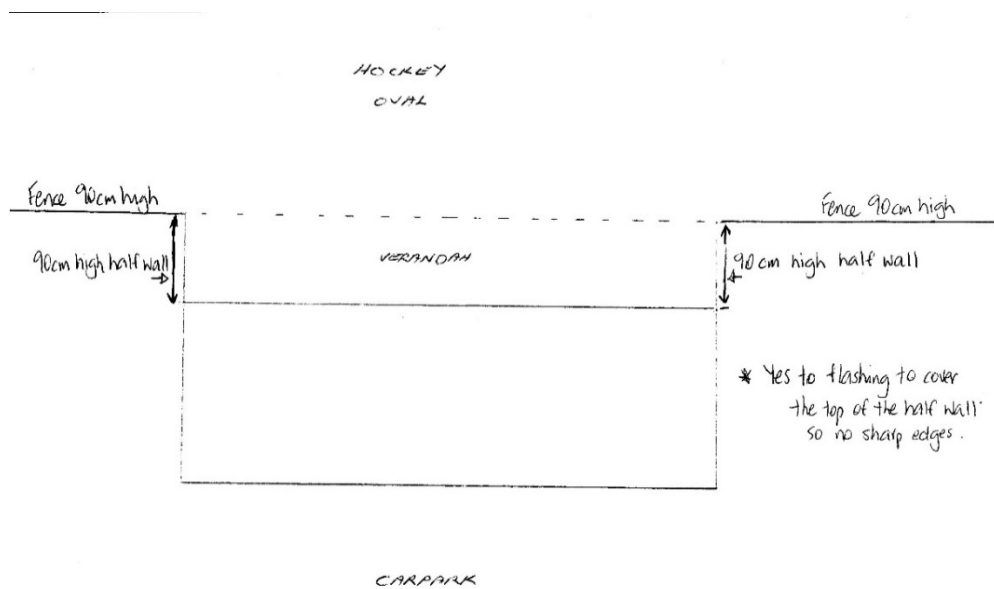
#### **COMMENT:**

We have received all the required information from the applicant who is seeking permission on behalf of the WBHC and DHC for the removal of the existing club shed and the erection of a new 4m (w) x 15m (l) x 3m (h) club shed.

Building For:  
 Natasha Auhl  
 100 Ninan Street Wongan Hills  
 Job Number: 14398  
 Produced by:  
 Nusteel Patios and Sheds  
 Phone: 08 96531888



*Proposed new club shed*



A meeting was held with members of the WBHC, DHC and WHCC on Thursday 4<sup>th</sup> August 2022 to discuss the upcoming project.

WBHC and DHC have been actively applying for grants and sourcing funding for the project.

Information below has been provided by the Applicant.

#### *Proposed Works*

*The new shed will be 4m (W) x 15m (L) x 3m (H) and sit central to the side of the field as per existing structure.*

- Consisting of 3 bays: 6m bay (shelter), 3m bay (storage), 6m bay (shelter).*
- The storage bay will have a manual roller door and enough room to fit equipment for both clubs.*
- The 2 shelter bays on either side will make a great addition to our facility with room for both teams to have a "side" each, for gear and spectators.*
- The shed will have a lean-to out the front, this will line up with the already existing fence line, it will have a half wall to stop balls and children escaping into the car park.*
- Gutters and down pipes over whole shed, which will keep it away from both grassed areas and carpark, not just at front of shed.*
- The shed will be colour matched with the new sports club and also have gutters to prevent more water getting onto the playing surface.*
- We propose to try and keep the shed as user friendly as possible with no steps, making it easier for prams, wheelchair, and wheelie walker access.*
- We propose to get electricity to the shed with at least one LED light for each bay. This will help with the darkness at trainings but to also be forward thinking in respect to one day being able to play evening games. Ideally have 2 power points on each side of the shed, for when we would like the occasional afternoon tea in the shed and not want to try and carry a boiling urn down. We understand that the co-location is just that, to be inclusive, but our after-game presentations fall at the same time as football afternoon tea and sometimes it is really just too hard to hear.*
- Supply and lay concrete for shed new earth works ready for new pad included.*
- Water - run water up to the shed from down near bowls.*
- Simple Water Tap with a timed push down button flow.*
- Liquor Licence – May only need once every year or two during Drifters Final. Will liaise with Wongan Hills Community Club.*
- Electricity –run power to new shed using existing underground lighting conduit from main switchboard to nearest light tower, trench remaining 20 meters to shed location. Electrical fit out of new shed including distribution board, power and lighting.*

#### *What we would ask for from the Wongan Hills Community Club*

- Support, which we feel we already have.*
- Costings to go thru Wongan Hills Community Club for claiming GST*
- Sinking fund still to be decided as this is still to be discussed between Shire, Wongan Hills Community Club and sporting clubs.*



*What we would ask for from the Shire, instead of asking for funds.*

*We were happy to take down the existing shed. At the meeting down at the oval (4/8/22) it was discussed that maybe we as clubs could not pull down the existing shed or dig trenches ourselves with regards to OHS reasons.*

*We would request in-kind from the Shire of Wongan-Ballidu was discussed at a meeting 10.8.2022*

- Removal of old shed - it was suggested that this just couldn't be done by anyone, needs correct OHS by Shire, as well as removal of old concrete pad.*
- Fence - amended to suit larger size of new shed and another gate put at the other end of the shed, so we have one either side.*
- Trenching - for power, water and water runoff (to the correct specifications).*
- Soak wells or storm water piping (to drain away from car park) if that is what the Shire deems necessary. There was a bit of discussion with the fact that no more or less rain would be falling over the same area, we have gutters on the front of the proposed shed to keep water away from the grassed area.*
- As this is going to be a Shire asset and covered under their insurance, we would think that the hockey clubs would continue to do what they have always done keeping it clean and tidy etc.*

Clarification was sought with regard to the supply of materials for the in-kind request from the Shire of Wongan Ballidu.

The applicant is requesting that the Shire fund the materials for the fence, gate and the storm water drainage, as well as the Shire undertaking the trenching works and removal of existing shed concrete pad.

At the meeting held on the 4<sup>th</sup> August it was explained to the group that the removal of the shed could not be done without following the current Work Health and Safety (WHS) requirements. The group were unsure of how they would remove and dispose of the shed. They were advised that the Shire could help with the WHS requirements and to make contact closer to the time of removal.

It is unclear from the request if the applicant is wanting the Shire to remove the existing shed or only to provide the induction.

#### **POLICY REQUIREMENTS:**

There are no policy requirements in relation to the item.

#### **LEGISLATIVE REQUIREMENTS:**

There are no legislative requirements in relation to the item.

#### **STRATEGIC IMPLICATIONS:**

There are no known strategic implications associated with this item.



## **SUSTAINABILITY IMPLICATIONS:**

### **➤ Environment**

There are no known environmental implications associated with this item.

### **➤ Economic**

There are no known economic implications associated with this proposal.

### **➤ Social**

There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

The applicant is requesting in-kind by the Shire to supply workforce labour, plant and materials. This will have a financial impact on the current budget, estimated costings are –

Trenching – power and water \$4,500.00

Concrete pad removal and fence repair \$3,500.00

Drainage from rear of new shed in carpark \$4,000.00

Removal of existing shed (if required) \$2,500.00

There will also be building Licence and levies costs associated with this project.

## **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** No

## **OFFICER RECOMMENDATION:**

1. Council APPROVE the new hockey club shed to replace the existing shed.
2. The Shire will PROVIDE induction on current Work Health and Safety requirements to enable the applicant's volunteers to remove the existing shed.
3. Council to APPROVE Shire outside workforce and plant to remove the existing concrete pad and shed, if required.
4. Council APPROVE Shire outside workforce and plant to assist with the trenching to enable contractors for the applicant to install electrical cable and water to the new shed.
5. Council APPROVE Shire outside workforce, plant and material costs for storm water management for the carpark area behind the new shed.
6. Council APPROVE Shire outside workforce, plant and materials for installation of new gate.
7. Council WAIVE any building fees payable by the hockey club.
8. Council AGREE to absorb the financial cost of any building fees payable for the erection of the shed.

#### 9.4.4 WONGAN HILLS COMMUNITY CLUB INC – APPROVAL TO UPGRADE PAVILION BAR

<b>FILE REFERENCE:</b>	A1221
<b>REPORT DATE:</b>	16 August 2022
<b>APPLICANT/PROPONENT:</b>	Wongan Hills Community Club Inc
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Melissa Marcon – Manager of Regulatory Services
<b>ATTACHMENTS:</b>	Nil

#### PURPOSE OF REPORT:

To seek Councils approval for the upgrade of the bar area in the function room at the Wongan Hills Sports Pavilion, 100 Ninan Street, Wongan Hills.

#### BACKGROUND:

The Shire entered into a Management Agreement with the Wongan Hills Sports and Recreation Council Inc in 2008.

In 2020 a \$4.5 million upgrade was completed at the Wongan Hills Sports Pavilion including the bar area, kitchen, function room and ablutions.

A new Management Agreement has not been finalised with the Wongan Hills Community Club Inc.



*Existing bar area 18 August 2022*

#### COMMENT:

The applicant is requesting approval from Council to upgrade the bar area in the function room at the Wongan Hills Sports Pavilion.

The Wongan Hills Sports Council has explained the current bar area is not secure and its functionality needs to be improved, especially with the bowls club soon joining. Extra security and storage is required.

The process would be to install shelving next to the cool room doors with lockable cupboards underneath them (see images below). The shelves would have a semi-clear roller door that would pull down to secure them. The shelves would also be backlit with LEDs. The whole back wall will be cladded to hide the white cool room panelling. The current cool room doors would have a strategically constructed security bar to keep them locked.

They are also looking to replace the bar top with timber and re-clad the front of the bar down to the kick plate with V board cladding.



*Concept photos of the upgrade to the bar area (16/8/2022)*

The approximate cost of this project is \$23,422.00 including GST.

Wongan Hills Community Club Inc. have not requested financial assistance from the Shire of Wongan Ballidu.

#### **POLICY REQUIREMENTS:**

There are no policy requirements in relation to the item.

#### **LEGISLATIVE REQUIREMENTS:**

There are no legislative requirements in relation to the item.

#### **STRATEGIC IMPLICATIONS:**

There are no known strategic implications associated with this item.

#### **SUSTAINABILITY IMPLICATIONS:**

##### ➤ **Environment**

There are no known environmental implications associated with this item.

##### ➤ **Economic**

There are no known economic implications associated with this proposal.

##### ➤ **Social**

There are no known social implications associated with this proposal.

**FINANCIAL IMPLICATIONS:**

There are no financial implications to Council in relation to this item as all costs will be incurred by the applicant.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** No

**OFFICER RECOMMENDATION:**

That Council APPROVE the request to the upgrades of the bar area in the function room at the Wongan Hills Sports Pavilion subject to the condition below –

1. All works are to be completed by qualified contractors/tradespersons.
2. The Shire is to be advised of any change in the scope of works prior to the commencement of variation.

## 9.5 COMMUNITY SERVICES

Nil

**ITEM 10. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

**10.1 CEO RECRUITMENT**

Confidential item under separate cover

**ITEM 11. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**ITEM 12. CLOSURE**

SHIRE OF WONGAN-BALLIDU STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 31 JULY 2022						
	Approved Budget 2022- 2023	Current Budget 2022-2023	YTD Budget	YTD Actual	Variance Over or Under	10%
<b>Opening Funding Surplus/(Deficit)</b>	<b>2,501,372</b>	<b>2,501,372</b>	<b>2,501,372</b>	<b>2,643,589</b>		
<b>INCOME</b>						
Rates	3,195,567	3,195,567	3,195,567	3,194,973	0.0%	✓
Operating grants, subsidies and contributions	892,474	892,474	74,366	71,691	3.6%	✓
Fees and charges	677,560	677,560	208,895	222,218	(6.4%)	✓
Other Revenue	128,550	128,550	10,706	13,710	(28.1%)	x
Interest	44,824	44,824	3,734	5,101	(36.6%)	x
Profit on sale of Assets	116,094	116,094	-	-	0.0%	✓
<b>a: TOTAL INCOME</b>	<b>5,055,069</b>	<b>5,055,069</b>	<b>3,493,268</b>	<b>3,507,693</b>		
<b>OPERATING EXPENSES</b>						
Employee Costs	(2,276,849)	(2,276,849)	(189,601)	(204,336)	(7.8%)	✓
Materials & Contracts	(1,003,491)	(1,003,491)	(138,506)	(142,602)	(3.0%)	✓
Utilities (Gas, Electricity) etc.	(393,557)	(393,557)	(32,709)	(27,998)	14.4%	x
Interest	(45,324)	(45,324)	(3,776)	(181)	95.2%	x
Insurance	(269,167)	(269,167)	(113,469)	(179,084)	(57.8%)	x
Other General	(350,321)	(350,321)	(29,180)	(18,951)	35.1%	x
Loss on Asset Disposals	(47,523)	(47,523)	-	-	0.0%	✓
Depreciation	(2,520,170)	(2,520,170)	(209,992)	-	100.0%	x
<b>b: TOTAL OPERATING EXPENSES</b>	<b>(6,906,402)</b>	<b>(6,906,402)</b>	<b>(717,233)</b>	<b>(573,152)</b>		
<b>Operating activities excluded from budget</b>						
Add back Depreciation	2,520,170	2,520,170	209,992	-		
Adjust (Profit)/Loss on Asset Disposal	(68,571)	(68,571)	-	-		
	<b>2,451,599</b>	<b>2,451,599</b>	<b>209,992</b>	<b>-</b>		
<b>Amount attributable to operating activities</b>	<b>600,266</b>	<b>600,266</b>	<b>2,986,027</b>	<b>2,934,541</b>		
<b>INVESTING ACTIVITIES</b>						
Non-Operating grants, subsidies and contributions	4,881,339	4,881,339	-	0	0.0%	✓
Proceeds from disposal of assets	407,571	407,571	0	0	0.0%	✓
<b>TOTAL CAPITAL INCOME</b>	<b>5,288,910</b>	<b>5,288,910</b>	<b>-</b>	<b>-</b>		
Capex - Land & Buildings	(1,806,660)	(1,806,660)	(150,546)	(72,326)	52.0%	x
Capex - Furniture & Equipment	(180,000)	(180,000)	(15,000)	(23,143)	(54.3%)	x
Capex - Motor Vehicles	(189,000)	(189,000)	(15,748)	-	100.0%	x
Capex - Plant	(900,570)	(900,570)	(75,045)	-	100.0%	x
Capex - Infrastructure - Other	(407,332)	(407,332)	(33,942)	(57,313)	(68.9%)	x
Capex - Infrastructure - Roads	(4,448,485)	(4,448,485)	(370,679)	(45,177)	87.8%	x
Capex - Infrastructure - Footpaths	(155,790)	(155,790)	(12,981)	(105)	99.2%	x
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>(8,087,837)</b>	<b>(8,087,837)</b>	<b>(673,941)</b>	<b>(198,064)</b>		
<b>Amount attributable to investing activities</b>	<b>(2,798,927)</b>	<b>(2,798,927)</b>	<b>(673,941)</b>	<b>(198,064)</b>		
<b>FINANCING ACTIVITIES</b>						
Transfer from reserves	1,441,320	1,441,320	0	0	0.0%	✓
Transfer to reserves	(1,658,384)	(1,658,384)	0	(2,026)	0.0%	✓
Net Movement in LSL Reserve					0.0%	✓
LSL Provision in reserves					0.0%	✓
Loan principal repayment	(116,527)	(116,527)	(5,226)	(5,226)	0.0%	✓
SSL Principal Reimbursements	30,880	30,880	0	0	0.0%	✓
<b>Amount attributable to financing activities</b>	<b>(302,711)</b>	<b>(302,711)</b>	<b>(5,226)</b>	<b>(7,252)</b>		
<b>CLOSING SURPLUS / (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>4,808,232</b>	<b>5,372,814</b>		
** This sheet illustrates the variance analysis. For variance explanation refer to applicable note.			<b>Key</b>		Within budget tolerance of 10% ✓ Over budget tolerance of 10% x Under budget tolerance of 10% ⚠	

**Shire of Wongan-Ballidu**  
**Variance Report 31 July 2022**

The Local Government (Financial Management) Regulations 1996 require that financial statements are presented monthly to council. Council has adopted 10% as its threshold for line items on the nature or type report shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expense.

Code	Variance Actual to YTD Budget	Variance reason	Report Section	Comments
Operating Income				
×	3,004	Timing	Other Revenue	Favourable
×	1,367	Timing	Interest	Favourable
Operating Expenditure				
×	4,711	Timing	Utilities (Gas, Electricity) etc.	Favourable
×	3,595	Timing	Interest	This is a timing variance only and is not expected to alter the result at the end of the financial year
×	(65,615)	Timing	Insurance	Timing variance. Second instalments to be paid in September. Some insurance premiums are paid in a single instalment and others over two instalments.
×	10,229	Timing	Other General	Favourable
×	209,992	Timing	Depreciation	Depreciation has not been processed in the system, as the asset register is to be audited for end of financial year.
Capital				
×	78,220	Timing	Capex - Land & Buildings	Capital works program yet to substantially commence.
×	(8,143)	Timing	Capex - Furniture & Equipment	Capital works program yet to substantially commence.
×	15,748	Timing	Capex - Motor Vehicles	Capital works program yet to substantially commence.
×	75,045	Timing	Capex - Plant	Capital works program yet to substantially commence.
×	(23,371)	Timing	Capex - Infrastructure - Other	Capital works program yet to substantially commence.
×	325,502	Timing	Capex - Infrastructure - Roads	Capital works program yet to substantially commence.



**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 July 2022**

**Note 2: Net Current Funding Position**

	Note	Positive=Surplus (Negative=Deficit)		Current 31 July 2022
		Budget Last Years Closing 30 June 2022	Actual Last Years Closing 30 June 2022	
		\$		\$
<b>Current Assets</b>				
Cash Unrestricted		3,017,114	3,017,367	2,776,247
Cash Restricted - Reserves		2,626,886	2,626,885	2,628,911
Receivables - Rates		136,174	136,174	2,876,706
Receivables - Other		807,720	884,001	869,843
Receivables - ATO		93,714	93,714	0
Inventories		47,828	47,828	14,188
		6,729,436	6,805,969	9,165,895
<b>Less: Current Liabilities</b>				
Payables		(270,689)	(343,821)	(113,082)
Payables - ATO		(118,837)	(132,007)	5,066
Contract Liabilities - Unspent grants		(853,587)	(701,602)	(701,602)
Provisions		(399,907)	(399,907)	(394,046)
		(1,643,020)	(1,577,337)	(1,203,664)
Less: Restricted Cash - Reserves		(2,626,886)	(2,626,885)	(2,628,911)
Add: Liabilities funded by restricted cash		41,842	41,842	41,842
Less: Trust Interfund Transfer Account				
		(2,585,044)	(2,585,043)	(2,587,069)
<b>Net Current Funding Position</b>		<b>2,501,372</b>	<b>2,643,589</b>	<b>5,375,162</b>

**SHIRE OF WONGAN-BALLIDU**  
**ANALYSIS OF DISPOSED ASSETS AS AT 31 JULY 2022**

Asset No	Budget Net Book Value	Current Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss
<b>Land &amp; Buildings</b>						
Lot 251 Ballidu (CBH)	21,571	21,571	-			-
<b>Motor Vehicles</b>						
Toyota Landcruiser (CEO)	8,736	100,000	(91,264)			-
Toyota Fortuner (DCEO)	30,103	28,000	2,103			-
Mazda 3 (Admin Shared)	10,000	13,000	(3,000)			-
Grader Ute (PUT73)	13,916	7,500	6,416			-
Works Ute (PUT72)	9,080	7,500	1,580			-
<b>Plant &amp; Equipment</b>						
Mack Truck (PTK33)	123,630	85,000	38,630			-
Semi Water Tanker (PTRL26)	158,973	55,000	103,973			-
Multi-tyred roller (PROL14)	81,594	60,000	21,594			-
Dual Tip Pig Trailer (PTRL20)	9,986	15,000	(5,014)			-
Dual Tip Pig Trailer (PTRL23)	20,045	15,000	5,045			-
<b>TOTAL</b>	<b>487,634</b>	<b>407,571</b>	<b>80,063</b>	-	-	-
<b>By Program</b>						
<b>Governance</b>						
Toyota Landcruiser (CEO)	8,736	100,000	(91,264)			-
Toyota Fortuner (DCEO)	30,103	28,000	2,103			-
Mazda 3 (Admin Shared)	10,000	13,000	(3,000)	-	-	-
<b>Transport</b>						
Grader Ute (PUT73)	13,916	7,500	6,416			-
Works Ute (PUT72)	9,080	7,500	1,580			-
Mack Truck (PTK33)	123,630	85,000	38,630			-
Semi Water Tanker (PTRL26)	158,973	55,000	103,973			-
Multi-tyred roller (PROL14)	81,594	60,000	21,594	-	-	-
<b>Other Property &amp; Services</b>						
Dual Tip Pig Trailer (PTRL20)	9,986	15,000	(5,014)	-	-	-
Dual Tip Pig Trailer (PTRL23)	20,045	15,000	5,045	-	-	-
Lot 251 Ballidu (CBH)	21,571	21,571	-	-	-	-
<b>TOTAL</b>	<b>487,634</b>	<b>407,571</b>	<b>80,063</b>	-	-	-
<b>Motor Vehicle and Plant &amp; Equipment Change Over</b>						
	Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
<b>Motor Vehicles</b>						
Toyota Landcruiser (CEO)	74,000	100,000	(26,000)			-
Toyota Fortuner (DCEO)	52,000	28,000	24,000			-
Mazda 3 (Admin Shared)	28,000	13,000	15,000			-
Grader Ute (PUT73)	35,000	7,500	27,500			-
Works Ute (PUT72)	35,000	7,500	27,500			-
<b>Sub-total</b>	<b>224,000</b>	<b>156,000</b>	<b>68,000</b>			-
<b>Plant &amp; Equipment</b>						
Mack Truck (PTK33)	320,000	85,000	235,000			-
Semi Water Tanker (PTRL26)	160,000	55,000	105,000			-
Multi-tyred roller (PROL14)	190,000	60,000	130,000			-
Dual Tip Pig Trailer (PTRL20)	75,000	15,000	60,000			-
Dual Tip Pig Trailer (PTRL23)	75,000	15,000	60,000			-
<b>Sub-total</b>	<b>820,000</b>	<b>230,000</b>	<b>590,000</b>			-
	<b>1,044,000</b>	<b>386,000</b>	<b>658,000</b>	-	-	-

**SHIRE OF WONGAN - BALLIDU**  
**REPORT ON BORROWINGS AS AT 31 JULY 2022**

**Existing Loans** \* Denotes (SSL) Self Supporting Loan

Loan No.	Particulars	Recipient	Maturity Date	Proposed Borrowings	Amount Borrowed	Loan Principal Paid in Jul 22	Accrued Int. Due	YTD Interest Paid	Loan Balance @ 30 June 2022	Refinancing	Principal Repayments YTD	Loan Balance @ 31 Jul 22
147	Aged Persons	Ninan House*	Jul-2022		100,000	(5,226)	-	(181)	5,226	-	(5,226)	0
151A	Aged Persons	Ninan House*	Oct-2032		300,000	-	-	-	226,390	-	-	226,390
152	Co-Location Construction	Shire	Dec-2039		2,000,000	-	-	-	1,792,383	-	-	1,792,383
153	Wongan Hills Community Store	Wongan Hills Community Store	Jul-2025		40,000	-	-	-	28,136	-	-	28,136
<b>TOTAL EXISTING LOANS</b>				-	<b>2,440,000</b>	<b>(5,226)</b>	-	<b>(181)</b>	<b>2,052,135</b>	-	<b>(5,226)</b>	<b>2,046,909</b>

Shire Loan Summary  
Self Supporting Loan Summary

-	2,000,000	-	-	-	1,792,383	-	-	1,792,383
-	440,000	(5,226)	-	(181)	259,752	-	(5,226)	254,526

Current loan liability  
Non current liability  
**Total Loan Liability**

Loan Balance @ 31 Jul 22	SSL	Shire	Total
(111,301)	(25,651)	(85,650)	(111,301)
(1,935,608)	(228,875)	(1,706,733)	(1,935,608)
<b>(2,046,909)</b>	<b>(254,526)</b>	<b>(1,792,383)</b>	<b>(2,046,909)</b>

SHIRE OF WONGAN - BALLIDU															
ANALYSIS OF RESERVE ACCOUNTS AS AT 31 JULY 2022															
ADOPTED FULL YEAR'S BUDGET								CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 31 JULY 2022			
Reserve Description	GL Acct.	Budget Opening Balance	Actual Opening Balance	Interest Earned	Transfer to Reserve	Transfer from Reserve	EOY Balance	Transfer in / Interest	Transfer to Reserve	Transfer from Reserve	EOY Balance	Interest Earned	Transfer to Reserve	Transfer from Reserve	Actual Balance
Long Service Leave Reserve	01935	41,842	41,842	-	-	-	41,842	-	-	-	41,842	-	-	-	41,842
Community Resource Centre Reserve	01989	37,439	37,439	-	-	-	37,439	-	-	-	37,439	-	-	-	37,439
Depot Improvement Reserve	01940	10,572	10,572	-	-	-	10,572	-	-	-	10,572	-	-	-	10,572
Historical Publications Reserve	01965	7,126	7,126	-	-	-	7,126	-	-	-	7,126	-	-	-	7,126
Housing Reserve	01955	363,162	363,162	-	17,682	(200,000)	180,844	-	17,682	(200,000)	180,844	-	-	-	363,162
Special Projects Reserve	01975	361,818	361,818	4,000	402,211	(30,000)	734,029	4,000	402,211	(30,000)	734,029	2,026	-	-	363,844
Patterson Street JV Housing Reserve	01988	54,357	54,357	-	5,000	-	59,357	-	5,000	-	59,357	-	-	-	54,357
Plant Reserve	01945	846,642	846,642	-	808,491	(728,570)	926,563	-	808,491	(728,570)	926,563	-	-	-	846,642
Quinlan Street JV Housing Reserve	01987	54,915	54,915	-	5,000	-	59,915	-	5,000	-	59,915	-	-	-	54,915
Stickland JV Housing Reserve	01986	58,582	58,582	-	5,000	-	63,582	-	5,000	-	63,582	-	-	-	58,582
Swimming Pool Reserve	01970	64,155	64,155	-	20,000	(49,000)	35,155	-	20,000	(49,000)	35,155	-	-	-	64,155
Waste Management Reserve	01920	55,366	55,366	-	5,000	-	60,366	-	5,000	-	60,366	-	-	-	55,366
Sporting Co-Location Reserve	01990	568,910	568,910	-	-	(331,750)	237,160	-	-	(331,750)	237,160	-	-	-	568,910
IT Replacement Reserve	01992	102,000	102,000	-	-	(102,000)	-	-	-	(102,000)	-	-	-	-	102,000
Building Asset Management Reserve	01993	-	-	-	390,000	-	390,000	-	390,000	-	390,000	-	-	-	-
<b>TOTALS</b>		<b>2,626,886</b>	<b>2,626,886</b>	<b>4,000</b>	<b>1,658,384</b>	<b>(1,441,320)</b>	<b>2,843,950</b>	<b>4,000</b>	<b>1,658,384</b>	<b>(1,441,320)</b>	<b>2,843,950</b>	<b>2,026</b>	<b>-</b>	<b>-</b>	<b>2,628,911</b>

SHIRE OF WONGAN-BALLIDU - CAPITAL WORKS REPORT - 31 JULY 2022

COA	Description	Budget		YTD Actual	Variance	Indicator	Completion %	Asset Class
		Original Budget	Amendments					
04250	Administration Building (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0%	Land & Buildings
04252	Computer Software (F&E) - CAPEX	\$180,000.00	\$0.00	\$180,000.00	\$23,142.50	\$156,857.50	13%	Furniture & Equipment
04255	CEO Vehicle (MV) - CAPEX	\$74,000.00	\$0.00	\$74,000.00	\$0.00	\$74,000.00	0%	Motor Vehicles
04256	DCEO Vehicle (MV) - CAPEX	\$52,000.00	\$0.00	\$52,000.00	\$0.00	\$52,000.00	0%	Motor Vehicles
04258	Administation Pool Vehicle	\$28,000.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	0%	Motor Vehicles
04260	Executive Housing (Buildings) - CAPEX	\$10,435.00	\$0.00	\$10,435.00	\$0.00	\$10,435.00	0%	Land & Buildings
06010	Cadoux Rec Centre (Buildings) - CAPEX	\$15,500.00	\$0.00	\$15,500.00	\$0.00	\$15,500.00	0%	Land & Buildings
06415	CRC Capital Expense (Buildings) - CAPEX	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$11,000.00	0%	Land & Buildings
07627	Wongan Hills Medical Centre (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0%	Land & Buildings
10808	Cemetery WH Capex (Infras Other) - CAPEX	\$22,280.00	\$0.00	\$22,280.00	\$0.00	\$22,280.00	0%	Other Infrastructure
10815	WH Community Park Toilets (Buildings)- CAPEX	\$11,870.00	\$0.00	\$11,870.00	\$0.00	\$11,870.00	0%	Land & Buildings
10830	Railway Centre Toilets (Buildings)- CAPEX	\$240,000.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00	0%	Land & Buildings
10840	Street Furniture (Infras Other)- CAPEX	\$14,247.00	\$0.00	\$14,247.00	\$0.00	\$14,247.00	0%	Other Infrastructure
11021	Wongan Hills Civic Centre (Buildings) - CAPEX	\$11,817.00	\$0.00	\$11,817.00	\$0.00	\$11,817.00	0%	Land & Buildings
11022	Burakin Hall (Buildings) - CAPEX	\$4,544.00	\$0.00	\$4,544.00	\$0.00	\$4,544.00	0%	Land & Buildings
11030	Community Park WH (Infras Other)- CAPEX	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	0%	Other Infrastructure
11210	WH Swimming Pool (Buildings) - CAPEX	\$160,042.00	\$0.00	\$160,042.00	\$0.00	\$160,042.00	0%	Land & Buildings
11480	Utility Parks & Gardens - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0%	Plant
11610	Radio & Television Tower (Buildings) - CAPEX	\$33,785.00	\$0.00	\$33,785.00	\$0.00	\$33,785.00	0%	Land & Buildings
11612	Purchase of land (Lot 251 Ballidu) (CAPEX)	\$21,571.00	\$0.00	\$21,571.00	\$0.00	\$21,571.00	0%	Land & Buildings
11620	W.H. Recreation Complex (Buildings) - CAPEX	\$923,436.00	\$0.00	\$923,436.00	\$72,325.73	\$851,110.27	8%	Land & Buildings
11621	Ballidu Sports Complex (Buildings) - CAPEX	\$9,800.00	\$0.00	\$9,800.00	\$0.00	\$9,800.00	0%	Land & Buildings
11622	Economic Stimulus Project	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$160,000.00	0%	Other Infrastructure
12080	Depot Bldg. Capital (Buildings) - CAPEX	\$46,643.00	\$0.00	\$46,643.00	\$0.00	\$46,643.00	0%	Land & Buildings
12610	Mack Truck - CAPEX	\$320,000.00	\$0.00	\$320,000.00	\$0.00	\$320,000.00	0%	Plant
12615	Rollers (P&E) - CAPEX	\$190,000.00	\$0.00	\$190,000.00	\$0.00	\$190,000.00	0%	Plant
12618	Water & Fuel Tankers - CAPEX	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$160,000.00	0%	Plant
12629	Sundry Plant and Equipment (CAPEX)	\$45,570.00	\$0.00	\$45,570.00	\$0.00	\$45,570.00	0%	Plant
12631	Dual Pig Trailer- P & E (CAPEX)	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00	0%	Plant
13610	Museum - CAPEX	\$52,217.00	\$0.00	\$52,217.00	\$0.00	\$52,217.00	0%	Land & Buildings
14414	14 Ellis Street - CAPEX	\$34,000.00	\$0.00	\$34,000.00	\$0.00	\$34,000.00	0%	Land & Buildings
14418	Grader Utility (Motor Vehicles) - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	0%	Motor Vehicles
14841	Purchase of Old School Oval (CAPEX)	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	0%	Land & Buildings
14881	Wongan Hills Airport (Infr Other)	\$160,805.00	\$0.00	\$160,805.00	\$57,312.50	\$103,492.50	36%	Other Infrastructure
14932	Gravel Pit Assessments - Capex	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	0%	Other Infrastructure
AROAD	RRG Funded Capital Roadworks (Infras Roads)	\$1,040,090.00	\$0.00	\$1,040,090.00	\$1,619.56	\$1,038,470.44	0%	Roads
BROAD	R2R Funded Capital Roadworks (Infras Roads)	\$476,893.00	\$0.00	\$476,893.00	\$0.00	\$476,893.00	0%	Roads
DROAD	Own Funded Capital Footpaths (Infras footpaths)	\$155,790.00	\$0.00	\$155,790.00	\$105.04	\$155,684.96	0%	Footpaths
EROAD	Own Funded Capital Roadworks (Infras Roads).	\$123,723.00	\$0.00	\$123,723.00	\$0.00	\$123,723.00	0%	Roads
GROAD	Wheatbelt Secondary Freight Network Roadworks (Infra Roads)	\$2,807,779.00	\$0.00	\$2,807,779.00	\$43,556.95	\$2,764,222.05	2%	Roads
		<b>\$8,087,837.00</b>	<b>\$0.00</b>	<b>\$8,087,837.00</b>	<b>\$198,062.28</b>	<b>\$7,889,774.72</b>	<b>2%</b>	

	Budget		YTD Actual	Variance		
	Original Budget	Amendments				
Land & Buildings	\$1,806,660.00	\$0.00	\$1,806,660.00	\$72,326.00	\$1,734,334.00	4%
Furniture & Equipment	\$180,000.00	\$0.00	\$180,000.00	\$23,143.00	\$156,857.00	13%
Motor Vehicles	\$189,000.00	\$0.00	\$189,000.00	\$0.00	\$189,000.00	0%
Plant	\$900,570.00	\$0.00	\$900,570.00	\$0.00	\$900,570.00	0%
Other Infrastructure	\$407,332.00	\$0.00	\$407,332.00	\$57,313.00	\$350,019.00	14%
Roads	\$4,448,485.00	\$0.00	\$4,448,485.00	\$45,177.00	\$4,403,308.00	1%
Footpaths	\$155,790.00	\$0.00	\$155,790.00	\$105.00	\$155,685.00	0%
	<b>\$8,087,837.00</b>	<b>\$0.00</b>	<b>\$8,087,837.00</b>	<b>\$198,064.00</b>	<b>\$7,889,773.00</b>	<b>2%</b>

Total Actual < Current Budget  
 No Current Budget  
 No YTD Actual  
 Total Actual > Current Budget

**SHIRE OF WONGAN-BALLIDU**  
**BANK RECONCILIATIONS FOR 31 JULY 2022**

	Total	Municipal (01106+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
<b>Opening Balance</b>	5,685,001.66	3,016,517.20	40,749.56	2,626,884.90	850.00
<b>Add:</b> Receipts	873,964.50	871,938.57		2,025.93	
Adjustment	-				
Transfers In/(Out)	-				
Transfers In/(Out)	-				
<b>Less:</b> Payments - EFT & Cheques	(1,112,490.68)	(1,112,490.68)			
Payments - Bank Fees	(567.75)	(567.75)			
Adjustments & Transfers	-				
<b>Balance as per General Ledger</b>	<b>5,445,907.73</b>	<b>2,775,397.34</b>	<b>40,749.56</b>	<b>2,628,910.83</b>	<b>850.00</b>
<b>Balance as per Bank Statements</b>	240,997.23	200,247.67	40,749.56		
<b>Balance as per Bank Deposit Certificates</b>	2,628,910.80	-		2,628,910.80	
<b>Balance as per Holder Certificates</b>	2,571,679.14	2,570,829.14			850.00
<b>Add:</b> Outstanding Deposits	4,320.53	4,320.53			
Adjustments - Unallocated deposits	-	-			
<b>Less:</b> Unpresented Payments	-	-			
Adjustments & Transfers	0.03			0.03	
Rounding	-				
<b>Balance as per Cash Book</b>	<b>5,445,907.73</b>	<b>2,775,397.34</b>	<b>40,749.56</b>	<b>2,628,910.83</b>	<b>850.00</b>

SHIRE OF WONGAN - BALLIDU  
INVESTMENT REPORT FOR 31 JULY 2022

**MUNICIPAL INVESTMENTS**

**Matured Municipal Investments**

Invest No.	Name	Maturity date	Particulars	From	To	Days	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
Total of matured municipal investments							\$ -	\$ -	\$ -	\$ -	\$ -

**Current Municipal Investments**

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
036-177 160485	Westpac Online Saver Account		1/07/2022				\$ 2,820,469.83	\$ (250,000.00)	\$ 359.31	\$ 2,570,829.14	\$ 359.31
Total of current municipal investments							\$ 2,820,469.83	\$ (250,000.00)	\$ 359.31	\$ 2,570,829.14	\$ 359.31

**RESERVE INVESTMENTS**

**Matured Reserve Investments**

Invest No.	Name	Maturity date	Particulars	From	To	Days	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
Total of matured reserve investments							\$ -	\$ -	\$ -	\$ -	\$ -

**Current Reserve Investments**

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
036-177 160629	Westpac Reserve Saver		1-Jul-22				\$ 2,626,884.87	\$ -	\$ 2,025.93	\$ 2,628,910.80	\$ 2,025.93
Total of reserve investments and cash							\$ 2,626,884.87	\$ -	\$ 2,025.93	\$ 2,628,910.80	\$ 2,025.93

Total of matured municipal and reserve investment							\$ -	\$ -	\$ -	\$ -	\$ -
Total of current municipal and reserve investment and cash							\$ 5,447,354.70	\$ (250,000.00)	\$ 2,385.24	\$ 5,199,739.94	\$ 2,385.24

SHIRE OF WONGAN - BALLIDU RATES AND CHARGES OUTSTANDING 31 JULY 2022				
		Rates and Charges Raised for 2022/2023	\$ 3,450,636.19	Rates and service charges - raised 25.7.22
Rates and Charges Oustanding Breakdown				
Total Amount Outstanding		31.7.22	\$ 3,040,232.02	88%
Outstanding same time last year		31.7.21	\$ 3,290,905.53	95%
SUNDRY DEBTORS OUTSTANDING 31 JULY 2022				
Debtors Ageing Summary				
Current			\$ 54,533.41	
30 Days			\$ 569,335.49	
60 Days			\$ 190.00	
90 Days & Over			\$ 74,626.25	
Credit Balance			\$ (8,461.50)	
<b>Total Outstanding</b>			<b>\$ 690,223.65</b>	
Accounts 90 Days & Over:				
<b>Date</b>	<b>Dr No.</b>	<b>Comments</b>	<b>Amount</b>	
17/05/2019	1370	Standpipe Fees	\$ 1,328.25	Company in Liquidation
30/06/2021	1382	Refund	\$ 72,290.40	Copy sent - Refer ST
11/11/2021	298	Water Charges	\$ 686.45	
14/02/2022	1519	Private Works	\$ 321.15	Being paid in instalments - original invocie \$2021.15
<b>Total</b>			<b>\$ 74,626.25</b>	