

ANNUAL
REPORT
2021/22



ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Ballardong Noongar, Yued Noongar and Marlinyu Ghoorlie people as the traditional custodians of the land on which we walk and we pay our respects to Elders past, present and emerging.

We also pay our respects to all Aboriginal community Elders; past, present and emerging who are part of our community and continue to play an integral role in the culture, diversity and history of our Shire.



CONTENTS

A MESSAGE FROM THE SHIRE PRESIDENT.....	3-4
A MESSAGE FROM THE CEO.....	5-6
OUR SHIRE.....	7
COUNCIL (ELECTED MEMBERS).....	8
COUNCILLOR ATTENDANCE AT MEETINGS OF COUNCIL.....	9
EXECUTIVE TEAM.....	10
EXECUTIVE MANAGEMENT STRUCTURE.....	11
WORKFORCE STATISTICS.....	12
STATUTORY REPORT.....	13-16
STRATEGIC COMMUNITY PLAN MISSION.....	17
MAJOR PROJECTS FOR THE FUTURE.....	18
INFRASTRUCTURE AND WORKS.....	20-32
COMMUNITY SERVICES.....	33-41
REGULATORY SERVICES.....	42-47
OTHER SERVICES.....	48
FINANCIAL SERVICES.....	49-51
FINANCIAL REPORT.....	52

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PRESIDENT'S MESSAGE

I am pleased to present the Shire of Wongan-Ballidu's Annual Report for the 2021/22 Financial Year.

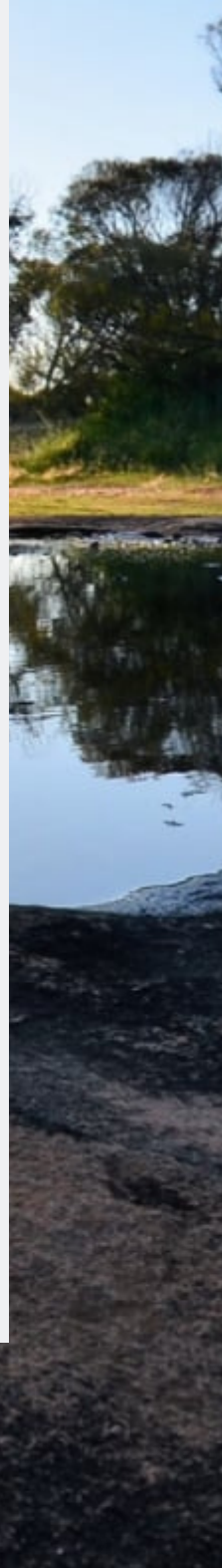
I am happy to report a successful year for the Shire, including an unqualified audit report from our auditors. Thank you to all Shire staff for this outstanding achievement once again.

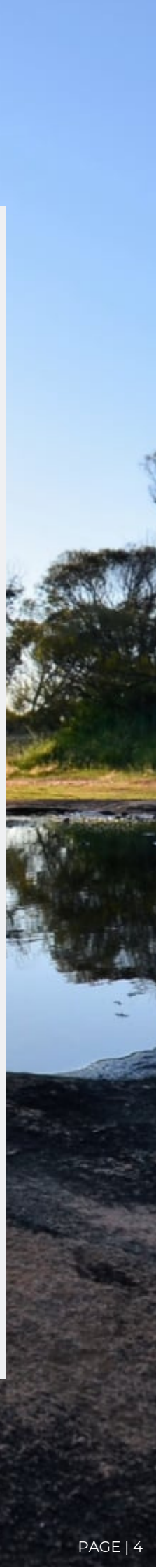
Our year has seen some challenges for Council and staff as we look to the new normal for the first time since the COVID-19 pandemic. I would like to thank our CEO and staff for the exceptional way in which they continued to deliver community services to our Shire, with Council continuing to support the changing needs moving forward.

Our Council welcomed new members Cr Kellie Anspach and Cr Dwight Coad and we look forward to working together to achieve the best for our Shire. We say goodbye to Cr Eion Ganzer and thank him for his four years on Council and wish him the best.

Thank you to our Resident Doctor, Dr Ajit Chaurasia and staff at the Wongan Hills Medical Centre, who continue to maintain an excellent service of health care to our community, with council continuing to support the future provisions of quality medical services to our community.

The Wongan Hills Sports and Recreation Centre has continued to develop, with the start of the construction of the bowling green taking shape. Working within the work trades shortage and demand, continually affected by the COVID-19 pandemic, Shire staff have been working hard with additional duties to progress with the project upgrades. I thank all staff for all their help and look forward to completing our Sports Colocation in the coming financial year.





Upgrades to the Wongan Hills Airport was a highlight for this financial year, with successful funding from the Australian Government Regional Airports Program of \$300,000. The upgrade included the expansion of the heli pad, apron and public parking, taxi widening, fencing and patient transfer shelter. This upgrade was vital and has improved safety to the aircrafts, operators and passengers using our airport. Our local emergency services advised us on the upgrade requirements needed, and we are thankful for the services they provide within our community.

Thank you to our local Volunteer Bush Fire Brigades for their dedication once again. Much appreciation and thank you to our Chief Bush Fire Control Officer, Ross Lane, I praise you all for your continued hard work. Thank you also to our local Volunteer Fire and Rescue Services and St John Ambulance members for the vital services you continue to provide.

Thank you to the Ballidu Progress Group, Wongan Hills Apex, CWA and Rotary for hosting the Australia Day Breakfast. Congratulations to all Community Service Award Winners and School Scholarship Award Winners. 2022 Citizen of the Year, Bill Bynon and Young Citizen of the Year, Sarah Peters, congratulations and well deserved.

In closing, I give my appreciation to Deputy President, Cr Andrew Tunstill who has supported me, and to fellow Councillors for your support throughout the year. To CEO, Stuart Taylor, executive staff and all of the staff at the Shire, without your support, collaboration and enthusiasm, this Shire wouldn't be the best it is.



Sincerely
Cr Mandy Stephenson
Shire President

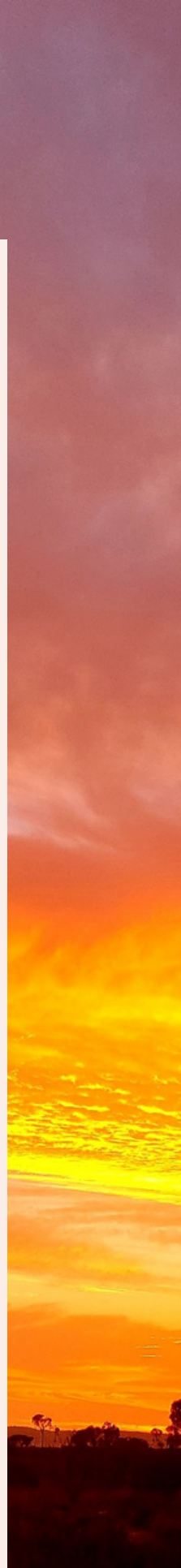


CEO'S MESSAGE

I am pleased to present to our community the 2021/22 Annual Report. Though most of the impacts of COVID-19 are behind us, we are still reminded on a daily basis of the long term impacts the pandemic still has on our operations, in particular accessing supplies and materials for our capital works projects and the significant cost increase in those services and materials and contractors to undertake these works. Despite these impediments, the year was very successful on many levels. While some projects seem to be prolonged, they have commenced and are progressing with the majority of projects being completed.

The second most important part to that is, despite the significant increase in costs and services, we have managed to maintain the integrity of the budget. By working smarter and consistently, reviewing how we work and looking for cost savings, we have again managed to undertake all that we set out to do without significant impact on rates, so much so, that the planned rate increase for next year will be quite modest. This includes a modest growth in our reserves for future asset management works, plant replacement, housing, swimming pool, capital works and future projects.

Local Government Elections were held in October 2021, the Shire of Wongan-Ballidu utilised the postal voting preference. There were three, four-year term vacancies and one, two-year term vacancy at the election. Overall, we received seven nominations. Congratulations to returning Councillors, Cr Mandy Stephenson and Cr Stuart Boekeman, and we welcome new Councillors, Cr Dwight Coad and Cr Kellie Anspach. Our thanks are given to the outgoing Councillor, Cr Eion Ganzer for his time and effort during his term. We had a 57.3% voting turnout which is a great outcome with the state average for postal voting being 30.2%.



On 10 November 2021, the State Government announced the most significant package of major reforms for WA Local Government since the Local Government Act 1995 was passed more than 25 years ago. The Department of Local Government, Sport and Cultural Industries (DLGSC) invited comments from Local Governments and the wider community to inform the implementation of the proposed reforms. Council submitted their comments on the reform in February 2022. The DLGSC advised that the first stage of the reforms were to occur in Spring 2022.

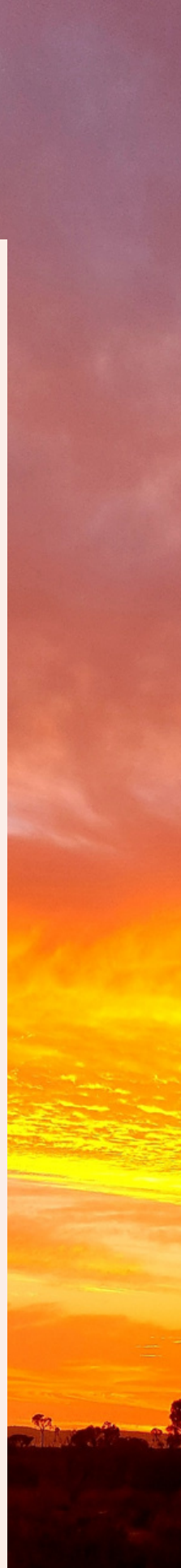
2021/22 had certainly brought into focus, organisationally, the importance of our staff and the contribution they make, and how/when/where they make them. We are looking to take the learnings from this year and apply them in 2022/23, looking to build a stronger organisation and community for our future.

I would like to take this opportunity to sincerely thank every member of staff for their efforts and contribution to our success throughout this year. For the most part we have delivered what we have been asked, as well as other projects and initiatives along the way. You are all to be congratulated on your achievements and professionalism, a job very well done.

Finally, I would like to thank Shire President, Cr Mandy Stephenson and all Elected Members for their support over the past twelve months. On most measures it has been a successful year, and we look forward to the continued support of our Elected Members.

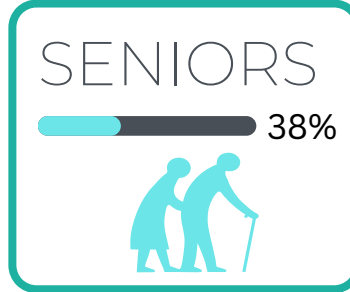
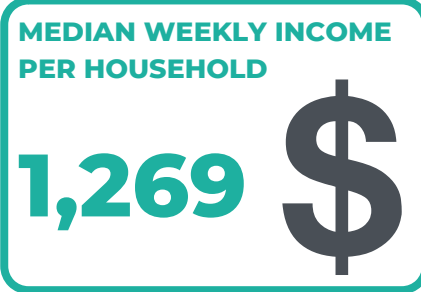
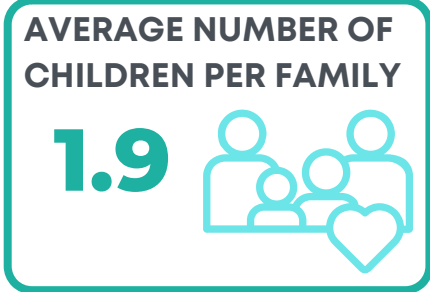
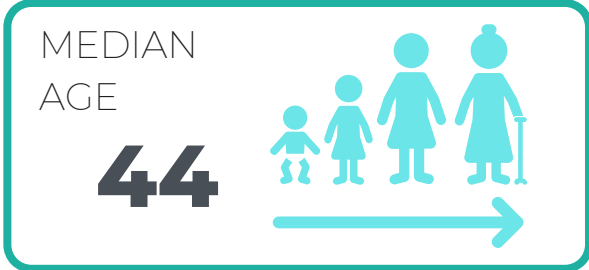
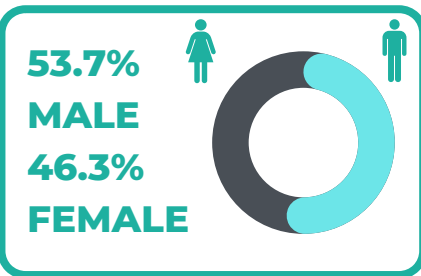
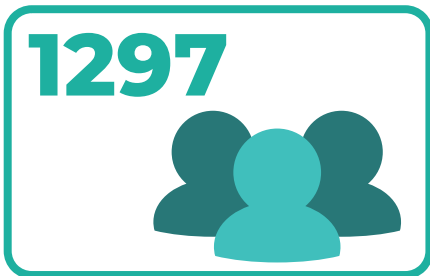


Sincerely
Stuart Taylor
Chief Executive Officer



OUR SHIRE

Located 180km north-east of Perth, the Shire consists of the towns and locales of Ballidu, Burakin, Cadoux, Kondut, Lake Hinds, Lake Ninan, Mocardy and Wongan Hills. The Shire of Wongan-Ballidu borders the Shire of Dalwallinu to the north, Shire of Moora to the north-east, Shire of Victoria Plains to the south-west, Shire of Goomalling to the south, Shire of Dowerin to the south-east and Shire of Koorda to the east.



COUNCIL



Shire President
Cr Mandy Stephenson
Term Expiring 2025
M: 0439 662 515
E: crmstephenson@wongan.wa.gov.au



Deputy Shire President
Cr Andrew Tunstill
Term Expiring 2023
M: 0429 662 066
E: cratunstill@wongan.wa.gov.au



Cr Sue Falconer
Term Expiring 2023
M: 0427 711 502
E: crsfalconer@wongan.wa.gov.au



Cr Dwight Coad
Term Expiring 2025
M: 0427 478 481
E: crdcoad@wongan.wa.gov.au



Cr Stuart Boekeman
Term Expiring 2025
M: 0427 777 105
E: crsboekeman@wongan.wa.gov.au



Cr Brad West
Term Expiring 2023
M: 0429 721 042
E: crbwest@wongan.wa.gov.au



Cr Kellie Anspach
Term Expiring 2023
M: 0428 711 368
E: crkanspach@wongan.wa.gov.au



Cr Eoin Ganzer
Term Expired 2021
M: 0428 415 289
E: creganzer@wongan.wa.gov.au



COUNCILLOR ATTENDANCE AT MEETINGS OF COUNCIL

MEMBER	ORDINARY MEETING OF COUNCIL	SPECIAL MEETING OF COUNCIL	AUDIT COMMITTEE
Cr Mandy Stephenson	11/11	3/3	2/2
Cr Andrew Tunstill	10/11	2/3	0/0
Cr Stuart Boekeman	10/11	1/3	0/0
Cr Sue Falconer	10/11	3/3	0/0
Cr Eion Ganzer	3/3	0/2	0/0
Cr Brad West	10/11	3/3	2/2
Cr Kellie Anspach	7/7	1/1	2/2
Cr Dwight Coad	7/7	0/1	0/0

MEMBER	LOCAL EMERGENCY MANAGEMENT COMMITTEE	BUSH FIRE ADVISORY COMMITTEE	DOCTOR AGREEMENT RENEWAL COMMITTEE
Cr Mandy Stephenson	1/1	2/2	2/2
Cr Andrew Tunstill	0/0	0/0	0/0
Cr Stuart Boekeman	0/0	0/0	0/0
Cr Sue Falconer	1/1	0/0	0/0
Cr Brad West	0/0	2/2	2/2
Cr Kellie Anspach	0/0	2/2	2/2
Cr Dwight Coad	0/0	0/0	0/0

MEMBER	WORKS COMMITTEE	WH SPORTS GROUND MANAGEMENT AGREEMENT COMMITTEE
Cr Mandy Stephenson	0/0	0/0
Cr Andrew Tunstill	2/2	0/0
Cr Stuart Boekeman	0/0	3/3
Cr Sue Falconer	0/0	0/0
Cr Brad West	2/2	3/3
Cr Kellie Anspach	0/0	3/3
Cr Dwight Coad	2/2	0/0

EXECUTIVE TEAM



Chief Executive Officer
Stuart Taylor
M: 0428 322 123
E: shire@wongan.wa.gov.au



Deputy Chief Executive Officer
Alan Hart
M: 0427 089 043
E: alan.hart@wongan.wa.gov.au
Finished 17 June 2022



Deputy Chief Executive Officer
Sam Dolzadelli
M: 0427 089 043
E: sam.dolzadelli@wongan.wa.gov.au
Commenced 21 June 2022



Manager Works and Services
Karl Mickle
M: 0439 469 014
E: karl.mickle@wongan.wa.gov.au



Manager Regulatory Services
Melissa Marcon
M: 0427 711 363
E: melissa.marcon@wongan.wa.gov.au



Jack McNulty
Manager Community Services
M: 0407 065 339
E: jack.mcnulty@wongan.wa.gov.au



EXECUTIVE MANAGEMENT STRUCTURE

OFFICE OF THE CEO

Chief Executive Officer

Stuart Taylor

Corporate Management
Elected Member Support
Governance
Human Resources
Major Projects
New Building Construction
Strategic Planning and Management

CORPORATE SERVICES

Deputy Chief Executive Officer

Alan Hart - Finished 17 June 2022

Sam Dolzadelli - Commenced 21 June 2022

Annual Budget and Budget Review
Annual Financial Report
Accounting
Taxation
Audit
Rates
Payroll
Accounts Receivable/Payable
Information and Communications Technology
Customer Service
Insurance
Fire Control
Emergency Management
Ranger Services
Records
Freedom of Information

COMMUNITY SERVICES

Manager Community Services

Jack McNulty

Aged Care
Arts and Culture
Childcare
Community Development
Community Resource Centre
Cultural Development
Economic Development
Events
Grant Advice and Assistance
Marketing and Communications
Media
Social Policy and Procedure
Stakeholder Engagement
Tourism

REGULATORY SERVICES

Manager Regulatory Services

Melissa Marcon

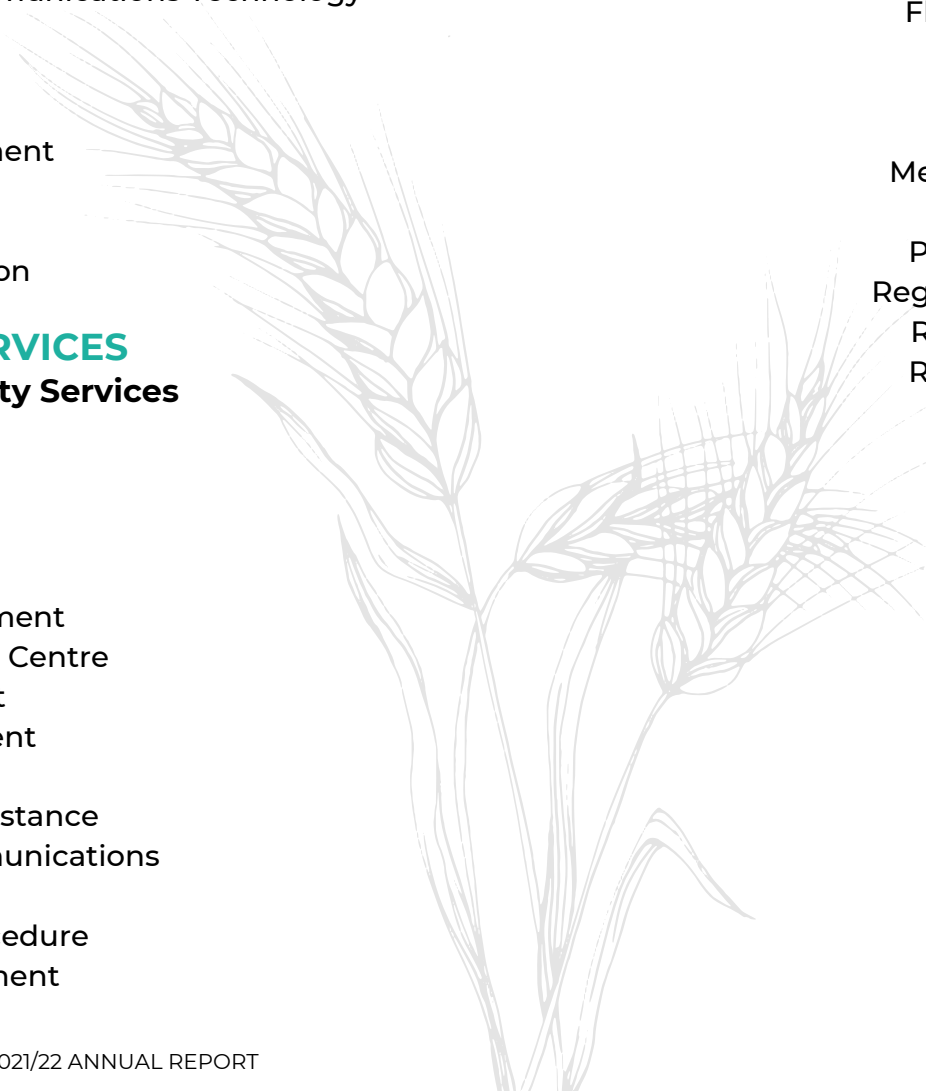
Asset Management - Buildings
Building Maintenance
Building Services
Cemeteries
Council Reserves
Disability Services
Health Services
Heritage
Work Health and Safety
Property Management (Council Owned)
Statutory Compliance - Other
Swimming Pools
Town Planning
Waste Management

WORKS AND SERVICES

Manager Works and Services

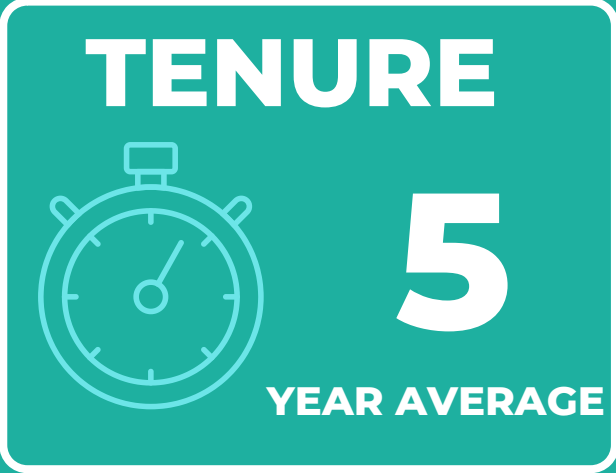
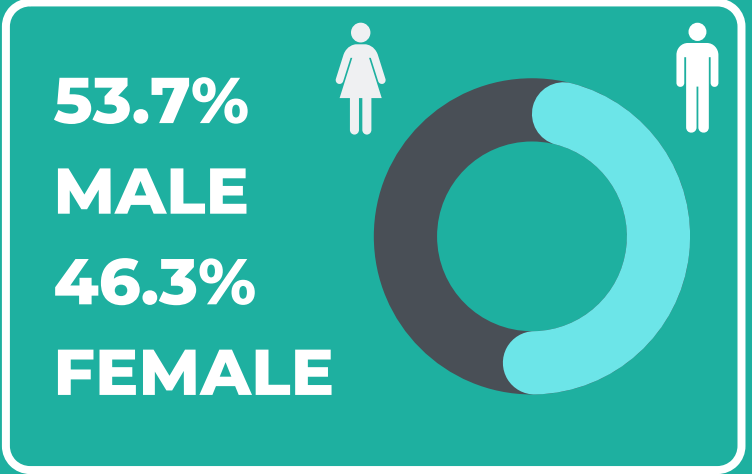
Karl Mickle

Aerodromes
Asset Management
Dams and Water Supply
Fleet Management
Footpaths
Heritage Trails
Information Bays
Mechanical Services
Noxious Weeds
Parks and Gardens
Regional Road Group
Road Construction
Road Maintenance
Sports Grounds
Standpipes
Street Signs



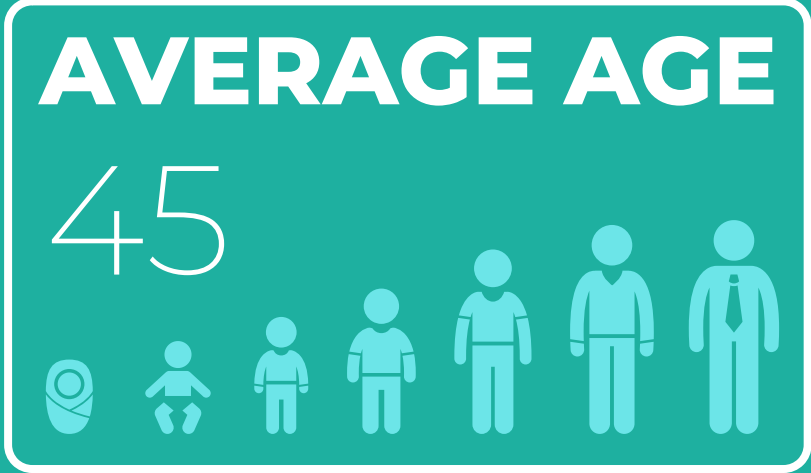
WORKFORCE

The total remuneration package for the CEO including allowances, superannuation, Fringe Benefits Tax and professional memberships is \$199,224 per annum.



ONE SALARY OVER \$130K

Salary	Number of Employees
\$160,001-170,000	1



STATUTORY REPORT

DISABILITY ACCESS AND INCLUSION PLAN

The *Disability Services Act 1993* was amended in December 2004, creating a requirement for Local Governments to:

1. Maintain a Disability Access and Inclusion Plan (DAIP).
2. Address seven specific outcome areas within the plan.
3. Report annually on progress against actions within the plan.

The Shire's interpretation of being an accessible and inclusive community is ensuring that all Council functions, facilities and services (both in house and contracted), are open, available and accessible to people with a disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

There were no changes to the Shire's DAIP during 2021/22. A current version of the plan is available electronically on the Shire's website or in other formats if requested.

FREEDOM OF INFORMATION (FOI)

In accordance with *Section 96 and 97* of the *Freedom of Information Act 1992*, the Shire is required to publish an Information Statement which details the process of applying for information under the Act, as well as information that the Shire provides outside the Act.

During the 2021/22 financial year, the Shire received no applications for FOI.

The *Freedom of Information Act 1992* and associated regulations can be found on the State Law Publisher website at www.slp.wa.gov.au where a full copy of all State legislation is available. Further information about Freedom of Information can also be found on the Freedom of Information Commissioner's website <http://foi.wa.gov.au/>

STATUTORY REPORT

RECORD KEEPING STATEMENT

In accordance with *Section 19* of the *State Records Act 2000*, Local Governments are required to have a Record Keeping Plan (RKP) approved by the State Records Commission (SRC). The purpose of the plan is to provide an accurate reflection of the record keeping program in the organisation, including information regarding the organisation's record keeping system, disposal arrangements, policies, practices and processes. The Shire is required to ensure records are created, managed and maintained over time and disposed of in accordance with the principles and standards issued by the SRC. The RKP is the primary means of providing evidence of compliance with the Act and the implementation of best-practice record keeping in the organisation.

REGISTER OF COMPLAINTS

The Shire maintains a register of complaints which records all complaints that result in an action under the *Local Government Act 1995 s5.121 (6)(b) or (c)*.

The register of complaints is to include for each recorded complaint:

- Name of Council Member about whom the complaint is made;
- Name of the person who makes the complaint;
- A description of the minor breach that the Standards Panel finds has occurred; and
- Details of the action taken.

In the financial year ending 30 June 2022 no complaints were entered into the Register of Complaints under *Section 5.121* of the *Local Government Act 1995*.

COMMUNITY STRATEGIC PLAN

The Community Strategic Plan was reviewed in 2021 with the latest copy "Pathways to 2031" now available on the Shire's website or at other request.

STATUTORY REPORT

CORPORATE BUSINESS PLAN

There were no modifications made to the Corporate Business Plan.

NATIONAL COMPETITION POLICY STATEMENT

The federal and state governments have a Competition Principles Agreement in place, which is binding on Local Government. The Agreement requires the Shire to carry out a number of procedures and include a report on the matter in each year's Annual Report. The three areas that affect Local Government are:

- Competitive Neutrality - to remove benefits (and costs) which accrue to government business as a result of their public ownership.
- Structural Reform - Local Government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.
- Legislation Review - to review legislation that restricts competition.

The full requirements of the package are contained in a statement issued by the Department of Local Government, Sport and Cultural Industries.

COMPETITIVE NEUTRALITY

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user-pays income. The principle of competitive neutrality is that Government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual Reports must show that a public benefit test has been conducted for all significant business activities (over \$200,000) to determine if competitive neutrality is in the public interest. Within these criteria the Shire had no disclosures for the 2021/22 reporting period with respect to competitive neutrality:

STRUCTURAL REFORM

The Shire of Wongan-Ballidu has no monopoly activities in this area.

STATUTORY REPORT

LEGISLATION REVIEW

The Shire holds a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. Section 3.16 of the *Local Government Act 1995* requires that all of the local laws of a Local Government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed or amended. As part of this process the intention to review local laws is advertised in the media giving residents and ratepayers the opportunity to comment on any proposed changes, additions and deletions to the Shire's local laws. There were no local laws reviewed in the 2021/22 financial year.

COUNCIL'S PREFERRED AGENTS

AUDITOR

**Office of the Auditor
General (OAG) for WA**
Albert Facey House
7/469 Wellington Street
PERTH WA 6000

BANKING AGENTS

Westpac
Fenton Place
WONGAN HILLS WA 6603

INSURANCE

**Local Government
Insurance Services (LGIS)**
17 Altona Street
WEST PERTH WA 6605

SETTLEMENT AGENTS

St James Conveyancing
PO Box 912
BALCATTWA WA 6914

SOLICITORS

**McLeods Barristers and
Solicitors**
Stirling Law Chambers
220-222 Stirling Highway
CLAREMONT WA 6010



STRATEGIC COMMUNITY PLAN MISSION

Our Strategic Community Plan - Pathways to 2031 sets our mission for our community and its future.

*"To provide the foundations for community and business
to lead and flourish into the future."*

OUR CONNECTIONS

A welcoming, supportive, and flourishing community. Community is at the heart of everything. Our focus is on supporting the new and emerging community leaders to engage, connect and maintain the kind of community we all want to live in.

OUR PLACE

The Shire is a vibrant place to work, trade, visit and call home. Ensuring the Shire makes the most of its natural and built assets to encourage business and a quality lifestyle.

OUR ECONOMY

The Shire facilitates and welcomes opportunities for different employment and business needs. Advocating and encouraging more business and employment opportunities across different sectors.

OUR SHIRE

The Shire team, culture and community participation enables our vision. The Shire as a Local Government Authority has an important role to play in achieving the vision, through the skills of our staff, the operating culture and decision-making process.



MAJOR PROJECTS FOR THE FUTURE

In the 2022/23 financial year, the Shire of Wongan-Ballidu has identified the following major projects to prioritise, allocating a \$8,346,087 budget to capital works, inclusive of Federal and State Government grants.

Our Place	The Shire is a vibrant place to work, trade, visit and call home	<ul style="list-style-type: none"> ▪ Natural areas and community facilities are attractive, useful places for community and visitors. ▪ Lead by example for sustainability practices, both environment and business. ▪ Vibrant town centres for community and visitors. 		
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Action	Service	2022/23	Indicative Budget
Ballidu Sports Complex Upgrade	Buildings	•	\$9,800
Burakin Hall - History Board	Buildings	•	\$4,544
Cadoux Kindergarten - Building Removal	Buildings	•	\$11,870
Cadoux Recreation Centre - solar panel contribution and emergency power outlet	Buildings	•	\$13,500
Wongan Hills Bowls Club Relocation - (WH Sports Colocation)	Buildings	•	\$911,370
Wongan Hills Airport	Buildings	•	\$15,805
Wongan Hills Airport	Infrastructure	•	\$160,805
Community Park - Local Park Redevelopment/Upgrade	Youth	•	\$25,000
Swimming Pool Upgrades (including concrete works, upgrade to chlorine/gas as required by legislation, undercover external seating, replace expansion joints and resurface main and small pools.)	Buildings	•	\$160,042
Entry Signs - Shire Boundaries	Infrastructure	•	\$25,000
Roads - Construction/Reseal/Resheet	Infrastructure	•	\$4,448,484
TV Reception Tower	Infrastructure	•	33,785

Our Economy	The Shire facilitates and welcomes opportunities for different employment and business needs.	<ul style="list-style-type: none"> ▪ Foster a vibrant and diverse local economy and employment opportunities. ▪ Tourism contributing to a lively local economy. ▪ Increased diversity and number of available accommodation and housing options. 		
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Action	Service	2022/23	Indicative Budget
Station Toilet Facility	Tourism	•	\$240,000
Event - Astrotourism	Tourism	•	\$6,000
Community Events - Travelling Art Shows, Street Art, First Nations Art, Community Music Concerts, Arts, Trails	Tourism	•	\$40,000

Our Shire	The Shire team, culture and community participation enables our vision.	<ul style="list-style-type: none"> ▪ An open and transparent Shire that fosters active citizenship and collaboration. ▪ A Shire culture with people that are passionate about their roles. ▪ Efficient and effective Shire operations. 		
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Action	Service	2022/23	Indicative Budget
Cloud Based Finance and Records System	Finance and Administration	•	\$180,000
Acquisition of Land	Land	•	\$200,000
Other Facilities	Non- Plant	•	\$1,089,570
Wireless System	Infrastructure	•	\$160,000

2021/22 REPORTS OF THE CEO



INFRASTRUCTURE AND WORKS

During the year under review, Council carried out in excess of \$4.25 million of capital and maintenance works as part of its roads and footpaths infrastructure program.

Project	Expenditure
Roads – Construction (excluding footpaths)	\$3,222,450
Roads – Maintenance	\$814,957
Street Lighting Maintenance	\$46,484
Street Sweeping and Cleaning	\$95,683
Footpath Construction/Maintenance	\$53,966
Street Tree Maintenance	\$35,532

Council is highly reliant on funds being made available from bodies such as the Federal Government, WA Local Government Grants Commission and Main Roads WA.

Below is a breakdown of funds received for the financial year 2021/22:

Grantor	\$
WA Local Government Grants Commission (Roads)	\$1,172,102
MRWA (Direct Grant)	\$210,265
MRWA (Regional Road Group)	\$501,145
MRWA (Wheatbelt Secondary Freight Network)	\$1,300,940
Federal Government (Roads to Recovery)	\$606,392
Street Lighting Subsidy	\$4,379
Regional Bike Network	\$13,761



INFRASTRUCTURE AND WORKS

ROADS

Ballidu-BindiBindi Road

Advanced warning rumble strips were installed on Ballidu-Bindi Bindi Road. This was implemented to help warn people of the t-junction with the Northam-Pithara Road.



Road Widening Ballidu-Bindi Bindi Road

Works on road widening along Ballidu-Bindi Bindi Road carried on from where we finished last year, east of Douglas Road. This section has been widened out to a 7m seal, with the running surface being widened to 12m. The decision was taken to keep all our roads uniform and allows us in the future to widen out roads to an 8m seal, without having to carry out any major civil works. It also standardises the construction process for the crew and reduces confusion when moving between projects.



Road Widening Waddington-Wongan Hills Road

The opportunity was taken to utilise some new equipment purchased by DWC Trees, which allowed us to mulch the existing road verge along Waddington-Wongan Hills Road. We carried out 2km of road widening, from 6.8m seal to an 8m seal.

Road Widening Dowerin-Kalannie Road

Following on from Ballidu-Bindi Bindi Road, the crew mobilised to Dowerin-Kalannie Road to carry out road widening of a 5.5km section. Cement stabilisation was carried out on various sections of the subgrade. An overlay of gravel was applied to the existing surface, which was then incorporated to form the new subbase for an 8m pavement.

Reseal

Reseals were carried out on Moore Street and Patterson Street including some kerb repairs.

MRWA Clearing at Railway Crossings

Clearing was carried out at a number of railway crossings at the request of MRWA. This is to improve vision on approach to the railway crossings. Clearing was carried out at Flat Rocks Road, Kirwan West Road, Reid Road, Danes Road and Hospital Road.

INFRASTRUCTURE AND WORKS

ROADS

Hospital Road

Working alongside Avon Concrete, work commenced on the upgrade of a floodway along Hospital Road. An existing 6-barrel pipe culvert was replaced with a 7-box culvert. Work included lane closures and temporary traffic lights. The new culvert will increase capacity through the floodway. Once work has been completed, the ground will be left to settle before sealing.



Shoulder Widening Ballidu East Road

Work was carried out on a 2.5km section of Ballidu East Road, where the shoulders were widened out to a 12m formation.

Gravel Resheets

Preventative maintenance by the way of gravel resheeting was carried out on Moonijin West Road and Gabalong East Road.

FOOTPATHS

Footpath Maintenance Ballidu

Significant maintenance was carried out on the footpath along Fairbank Street.

Paving Repairs Wongan Hills

Dowerin Workcamp carried out paving repairs to a section of footpath on Elphin Crescent.

INFRASTRUCTURE AND WORKS

FOOTPATHS

New Footpath Installation

We have completed the footpath work on Banksia Crescent and Broadbent Street.



MISCELLANEOUS

MetroCounts

Fourteen MetroCounts have been placed for the coming harvest. Counters have been placed on Ballidu East Road, Ballidu South East Road, Ballidu-Bindi Bindi Road, Bunyip Street, Burakin-Wialki Road, Cadoux-Wongan Hills Road, Federation Street, Hospital Road x2, Manmanning Road x2, Moonijin West Road, Yerecoin Sout East Road and Waddington-Wongan Hills Road.

Guideposts

The maintenance crew have been busy carrying out patch repairs across the network. Focusing on signage and guideposts.



INFRASTRUCTURE AND WORKS

MISCELLANEOUS

Airstrip Upgrades

Initial water binding work was carried out on the airstrip prior to laying 6500m² of asphalt. This asphalt created a new temporary parking area for planes, enabling a greater amount of free space at the front of the patient transfer building, while shifting the heli pad to the west.

Heli pad lines have now been remarked and the installation of the vermin-proof fence is now in place.



Ram Shed

Following on from a request submitted to Council to clean up around the ram shed, dead trees were removed, and rubbish accumulated from the taking down of the go cart track was gathered and disposed of.

Ballidu and Cadoux Tip

Rubbish was condensed at both Ballidu and Cadoux tips. Both are nearing full capacity and new holes will have to be dug in future years to come.

Corella Cull

Between the 12-13 March 2022, the Sporting Shooters Association of Australia (SSAA) assisted the Shire through volunteer support to safely mobilise a corella cull in the Wongan Hills area. A total of 50 corellas were culled over the weekend.

INFRASTRUCTURE AND WORKS

MISCELLANEOUS

Ballidu Airstrip

Maintenance work was carried out at the Ballidu Airstrip. This work included a cut and lift on both the main airstrip and cross strip. Drainage maintenance was also carried out to help alleviate the effects of water wash-out on both airstrips. Maintenance grading of the Ballidu Airstrip was also carried out.



INFRASTRUCTURE AND WORKS

COMMUNITY INVOLVEMENT

Paving Ballidu Hall

A request to pave the rear of the Ballidu Hall was received. A crew were mobilised to carry out the necessary ground works, while paving was laid shortly after.



Wongan Hills District High School Sports Carnival

Prep work was carried out on the long jump pits at the oval for the WHDHS sports carnival.

Ballidu Hall

Following the Ballidu Heritage Centre's community groups request to Council, the Shire carried out further ground works at the Ballidu Hall. Blue metal was placed inside the kerb line, surrounding the rear of the hall.



INFRASTRUCTURE AND WORKS

COMMUNITY INVOLVEMENT

Reynoldson Reserve

Shire staff supported this year's Reynoldson Reserve Festival by preparing an area behind the Railway Barracks by levelling the ground for additional stalls that were installed on the day of the festival.

Traffic management signage, rubbish bins and our rubbish collection trailer were also supplied to support the festival weekend.

Faded signs were replaced at the reserve at the request of the Visitors Centre.



Playground Sand Removal at the Pavilion

The sand at the proposed playground located at the front of the undercover area was removed to facilitate the future developments of the Wongan Hills Sports Council.



INFRASTRUCTURE AND WORKS

COMMUNITY INVOLVEMENT

Tennis Courts

A request was received from the Wongan Hills Sports Council with regards to dust suppression around the tennis courts, whereby an excess of dust frequently blowing onto the tennis courts was identified as a safety concern for users of the facility.

Blue metal was placed on the apron around the west and south ends of the courts to prevent sand blowing onto the courts. A nearby yellow sand pile was also relocated closer to the proposed bowling green further distancing it from the tennis courts.



Anglican Church Driveway

While work was being carried out at the airstrip, the Anglican Church driveway was asphalted.



INFRASTRUCTURE AND WORKS

PLANT AND EQUIPMENT

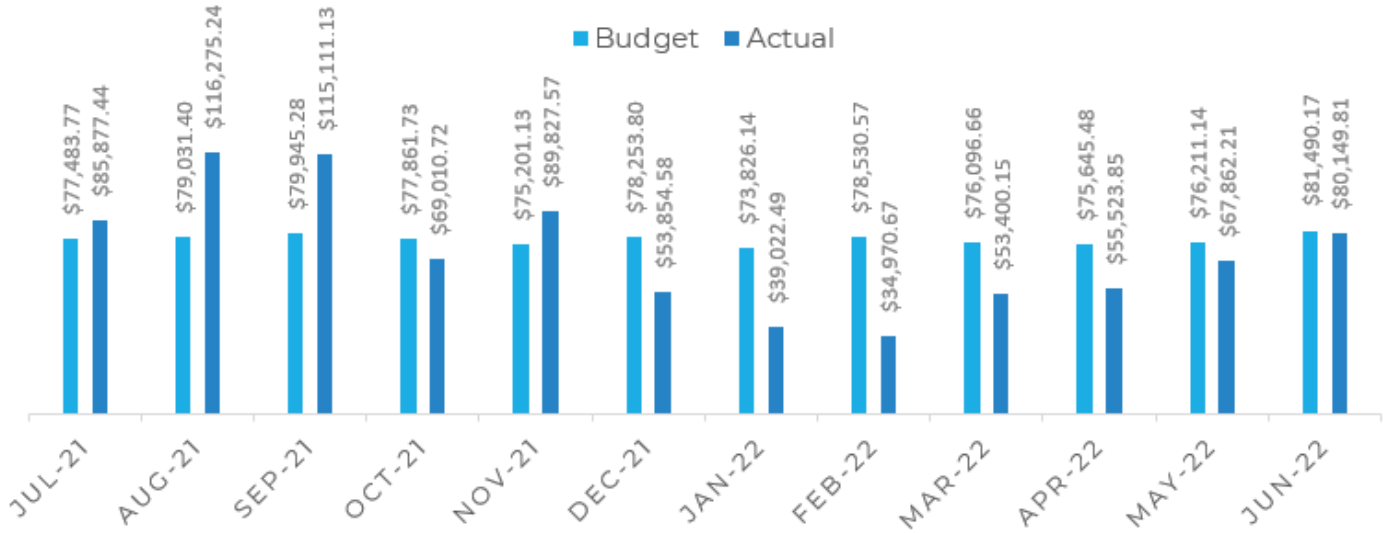
The following items of plant and equipment were purchased as part of the Shire's fleet:

- 11,000l Water Tank
- JCB Backhoe
- CAT Grader
- Manager Works and Services Replacement Vehicle - Toyota Rav4
- Resident Doctor Replacement Vehicle - Toyota Prado

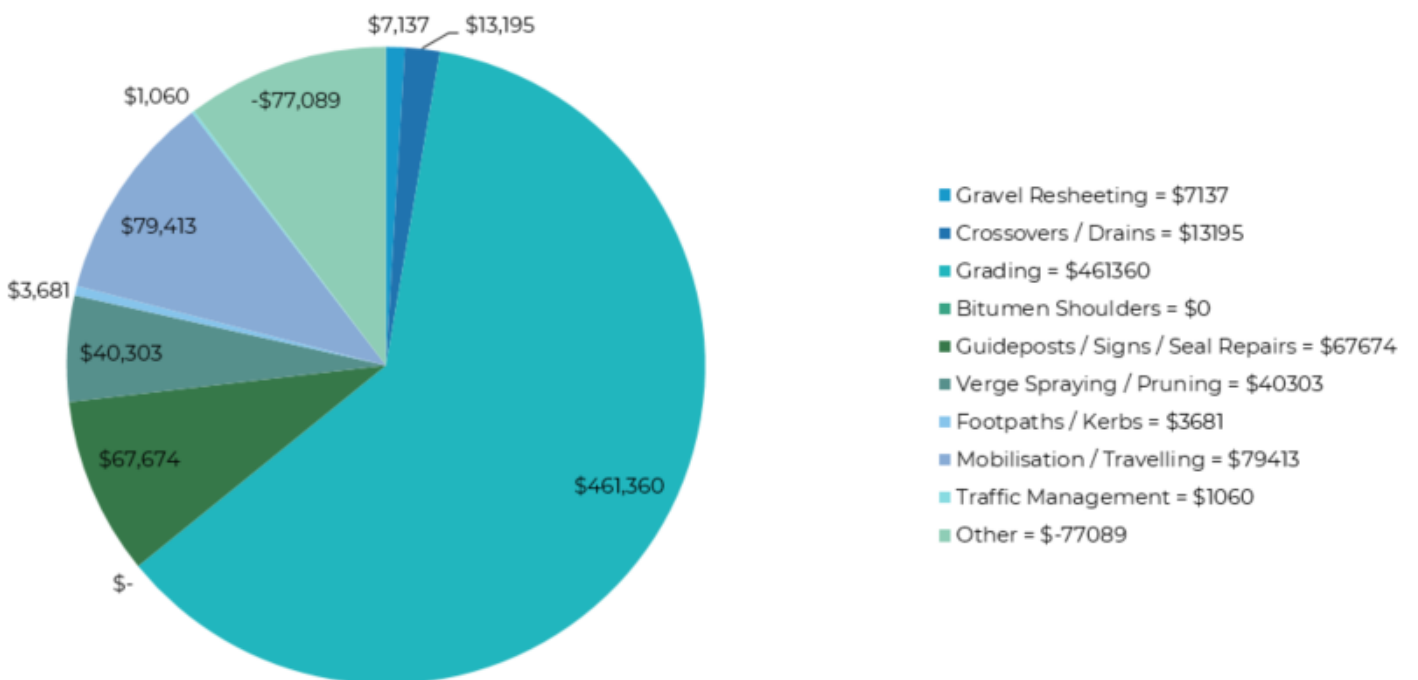


INFRASTRUCTURE AND WORKS

ROAD MAINTENANCE COSTS - BUDGET VS ACTUAL

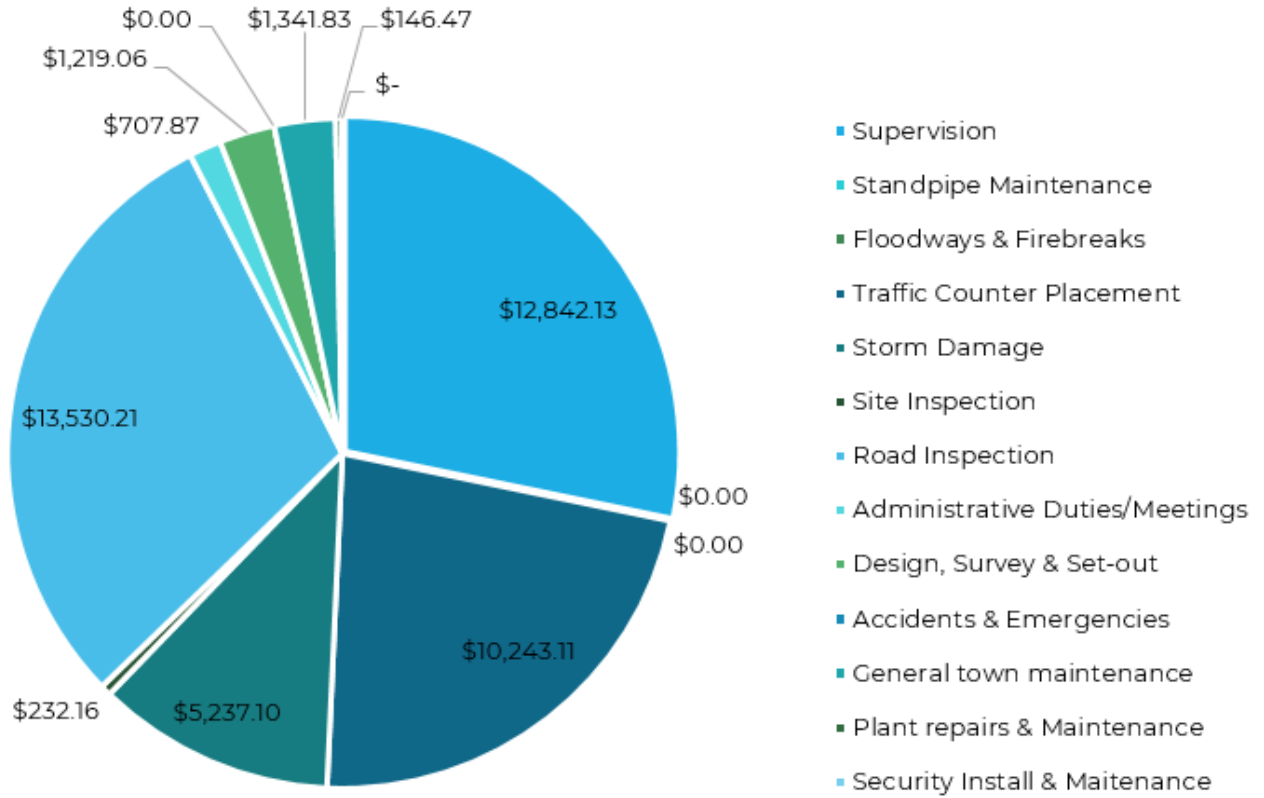


EXPENDITURE BY ACTIVITY

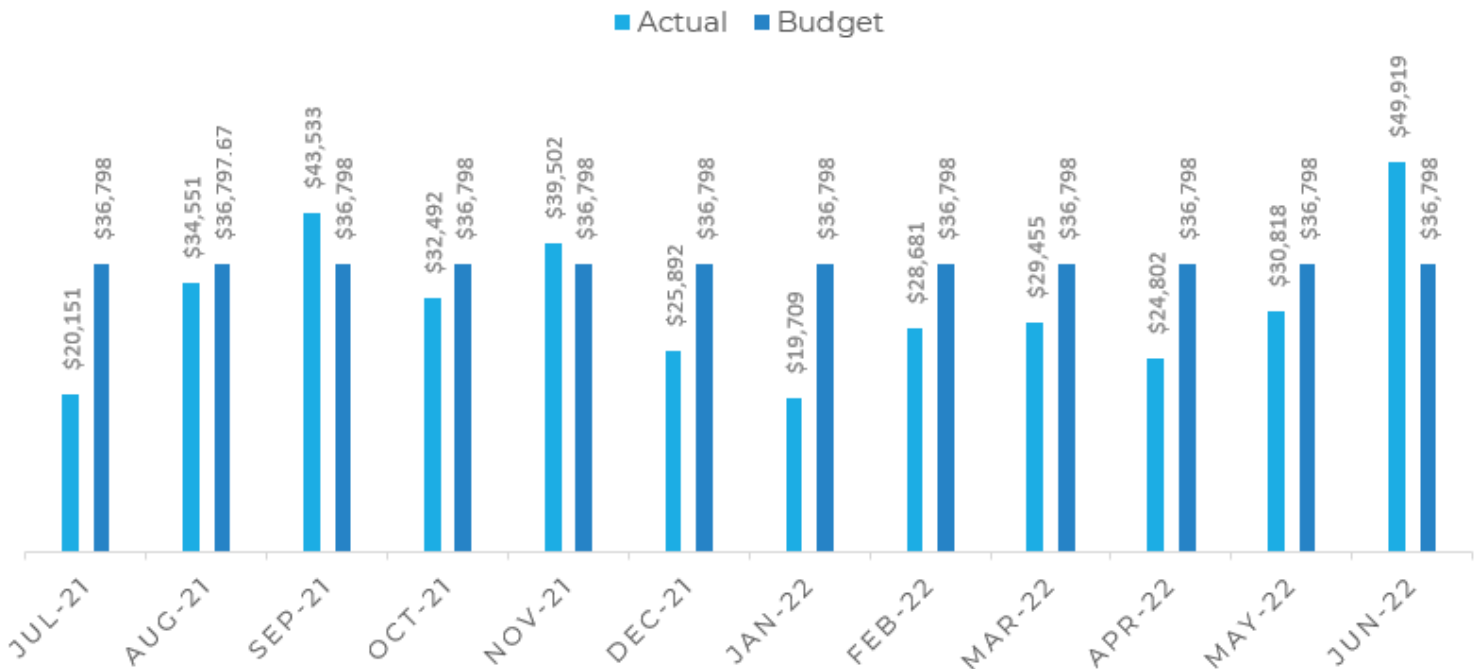


INFRASTRUCTURE AND WORKS

OTHER EXPENDITURE BY ACTIVITY



PARKS AND GARDENS INC. VERGE MAINTENANCE - BUDGET VS ACTUAL



INFRASTRUCTURE AND WORKS

MAINTENANCE GRADING DATA

Maintenance Grader Figures for May

Total Major Arterial Roads 90.7km	Total Local Roads 28.1km
Total Minor Arterial Roads 80.9km	Total Bus Routes 78.9km
Total Minor Roads 100.08km	Total Urban Roads 0km

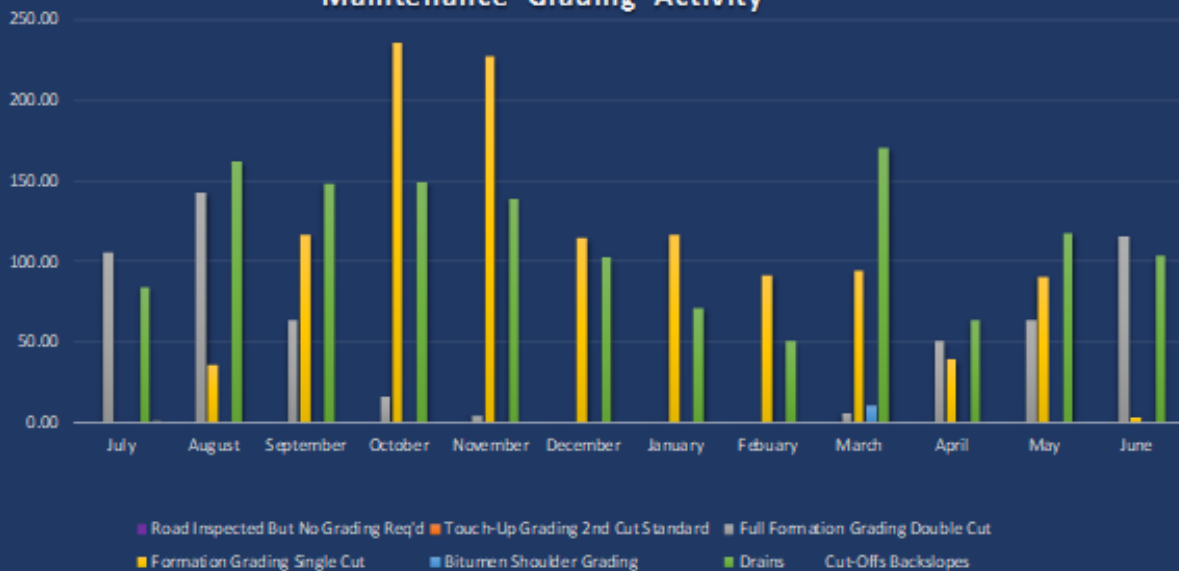
Maintenance Grader Figures for June

Total Major Arterial Roads 24.48km	Total Local Roads 7.33km
Total Minor Arterial Roads 113.96km	Total Bus Routes 104.04km
Total Minor Roads 75.35km	Total Urban Roads 1km

Maintenance Grading Kilometer Breakdown

Total	Road Inspected But No Grading Req'd	Touch-Up Grading 2nd Cut Standard	Full Formation Grading Double Cut	Formation Grading Single Cut	Bitumen Shoulder Grading	Drains Cut-Offs Backslopes	Grader Hours	Manhours
July	0.00	0.00	105.59	0.00	0.00	83.70	191.75	225.80
August	0.00	0.00	142.84	35.90	0.00	161.92	308.05	301.00
September	0.00	0.00	64.00	116.42	0.00	148.51	259.40	337.70
October	0.00	0.00	16.30	236.06	0.00	148.99	331.65	410.00
November	0.00	0.00	4.00	227.53	0.00	138.63	203.80	281.70
December	0.00	0.00	0.00	114.50	0.00	102.83	214.60	262.50
January	0.00	0.00	0.00	116.87	0.00	71.43	151.20	175.90
February	0.00	0.00	0.00	91.58	0.00	50.93	146.70	179.50
March	0.00	0.00	6.05	94.54	10.90	170.56	267.70	309.50
April	0.00	0.00	50.71	39.40	0.00	63.70	145.70	167.00
May	0.00	0.00	63.39	90.80	0.00	117.49	241.50	305.00
June	0.00	0.00	115.29	3.33	0.00	103.50	222.05	280.60

Maintenance Grading Activity



Karl Mickle
Manager Works and Services

COMMUNITY SERVICES

The Community Services portfolio provides services to assist in empowering the community's capacity to meet its own needs. We work in partnership with the local community in the following areas:

- Sport and Recreation
- Community Events
- Community Groups
- Economic Development
- Tourism
- Youth
- Community Resource Centre

The Shire strived in the 2021/22 financial year to support the community with an open, inclusive and innovative mindset – guided by the engagement feedback and themes developed from the 2021/31 Strategic Community Plan, our largest engagement campaign to date.

Continuing to face the ongoing challenges brought on by COVID-19, our service to the community continues our focus in encouraging increased social momentum through a range of community events and initiatives that work to develop and maintain relationships within the Wongan-Ballidu community.

Local community groups and sporting clubs continue to provide numerous options for local community members, supported by the Shire through the use and maintenance of facilities, as well as assistance in accessing funds from the Council's Community Development Fund and other State and Federal Government funds.

An expanding variety of opportunities are made available for members of the local community, with thanks to the hard work of local community groups and sporting clubs supported by the Shire, through the use and maintenance of facilities. We also proudly extend our gratitude to the extraordinary efforts of volunteers throughout the Shire who continue to work benevolently towards developing a more vibrant future for our community.



COMMUNITY SERVICES

COMMUNITY EVENTS

An increase to the number of community events held in the Wongan-Ballidu region garnered considerable attendance figures throughout the 2021/22 year. Over 1,000 people attended or were involved in the Shire's major community events, which included:

- Wongan Hills Australia Day Breakfast
- ANZAC Day Ceremony
- Citizenship Ceremonies
- Christmas Lights Competition
- Bike it to School Breakfast
- Youth Pool Party

The Shire supported the community to deliver further local events which were provided by organisations other than the Shire. Events such as the Reynoldson Reserve Festival, Seniors Christmas Function, and the Harvest Festival all showcased the vibrancy and connectedness of our Shire's community.



SPORT AND RECREATION

The Shire works cooperatively with local sporting clubs to offer a wide range of sports to the community. Sporting clubs have first priority for the use of the Shire's major ovals and sporting infrastructure and are supported to secure funds for the upgrading of the facilities.

The Shire commits an annual financial contribution to the Wongan Hills, Ballidu and Cadoux Sports Councils.

In accordance with our 10 Year Footpath Plan, the Shire secured further funding from the Department of Transport's WA Regional Bike Network – allowing the construction of new footpaths throughout the Wongan Hills townsite, continuing to improve safety and encourage more recreational cycle and scooter use in our region.



COMMUNITY SERVICES

COMMUNITY GROUPS

The Shire financially supported numerous local community groups in their operations and continue to assist community groups grow and develop. These groups provide an invaluable service to our community and are integral in achieving our mission to provide the foundations for community and business to lead and flourish into the future of Wongan-Ballidu.

2021/22 COMMUNITY GROUP SUBSIDIES	
Australia Day Function - Ballidu	\$200.00
Bike it to Ballidu	\$10,000.00
Christmas Lights Competition	\$500.00
Wongan Hills Progress Association	\$5,000.00
Wongan Masters Football Carnival	\$1,000.00
Wongan Seniors Christmas Function	\$1,700.00
Miscellaneous Initiative Funding – used at discretion of Council and CEO	\$1,600.00
Ballidu Contemporary Art Society	\$4,500.00
Ballidu Heritage Centre (<i>Auspice of BCAS</i>)	\$1,000.00
Ballidu Sports Council	\$8,961.98
Ballidu Tidy Towns	\$500.00
Cadoux Sports Council	\$8,961.98
Elizabeth Telfer Centre	\$3,158.59
Wongan Hills Cricket Club	\$750.00
Wongan Hills Museum	\$2,900.00
Wongan Hills Sports Council	\$8,961.98
Wongan Hills Tourism Group	\$10,000.00
Reynoldson Reserve Festival - Wongan Hills Tourism Group	\$7,500.00
Wongan Hills Tourism Group - National Grant	\$5,000.00
Wongan Hills District High School Scholarship	\$350.00
Wongan Hills Arts Society	\$3,000.00
Wongan-Ballidu Bush Care	\$300.00
Wongan Hills Tidy Towns	\$500.00
Cadoux Christmas Tree	\$200.00
Tourism & Area Promotion**	\$12,895.00
Total	\$99,439.54

**This now includes Discover Golden Horizons and Annual Australia Golden Outback contribution.

COMMUNITY SERVICES

COMMUNITY DEVELOPMENT FUND

The Shire supported two separate projects of local community group, the Ballidu Heritage Centre, through the annual Community Development Fund (CDF) program. Each year, CDF projects contribute towards enhancing our community and its assets.

Ballidu Heritage Centre	Fly screens for the Ballidu Heritage Centre: The installation of fly screens throughout the Ballidu Heritage Centre's access points.	\$4,136.00
	Air-conditioning for the Ballidu Heritage Centre: Installation of reverse-cycle air-conditioning systems for the Ballidu Heritage Centre.	\$8,438.20
TOTAL		\$12,574.20



COMMUNITY SERVICES

ECONOMIC DEVELOPMENT

The Shire of Wongan-Ballidu hosted several information sessions and workshops throughout the year to encourage economic development. Such courses delivered insightful knowledge for professionals to diversify their professional skillset, particularly in the area of technological expertise.

The online component of business continually grows in being an essential element to most, if not all, businesses. Utilising the technological proficiency of our staff, the Shire were able to offer assistance to our local community. Notably, assistance in setting up and navigating the State Government implemented Service WA app, assisted local economy through enabling greater accessibility to local shops and businesses for our community. Such efforts contribute to our strategic goal in fostering a vibrant and diverse local economy, assisting local businesses with the means to adapt to emerging market needs brought on by technology.

In partnership with the Department of Primary Industries and Regional Development, the Shire continued the Traineeship Program within the Shire Administration and Community Resource Centre offices. Our Traineeship Program offers the opportunity for young people to complete a nationally accredited Certificate in Business Administration, whilst gaining valuable and diverse work experience during a one-year traineeship.

TOURISM

The Shire contributed almost \$30,000 to tourism activities within the Shire for the 2021/22 year, supporting the Wongan Hills Visitors Centre and Tourism Group by direct funding, secretarial services and provision of a building and utilities. An additional \$7,500 was provided to the group to support the Reynoldson Reserve Festival – a popular showcase event in Wongan Hills that is an annual highlight.

The Shire is actively involved with Australia's Golden Outback, contributing to the annual Discover Golden Horizons and the Wheatbelt Wildflower Way and Wildflower Country tourism campaigns.

The Shire also continues to develop dark skies tourism in our partnership with Astrotourism WA and Wongan Hills Progress Association for a range of stargazing activities and events held throughout the year.



COMMUNITY SERVICES

YOUTH

In the 2021/22 year, the Shire of Wongan-Ballidu allocated funds in the Annual Budget to build on previous youth development efforts and hold several youth activities.

The annual Youth Only Pool Party in December 2021 was again hugely successful, together with collaboration from the Wongan Hills Swimming Club and Wongan Hills District High School to provide extracurricular social activities for students.



Youth Pool Party 2021



Youth Pool Party 2021

The Shire also worked in partnership with the Wongan Hills District High School (WHDHS) to increase engagement with youth in the community. Engagement activities and workshops throughout the year, such as the CRC Youth Events Brainstorming session and the project planning workshops series with the WHDHS Student Leadership Team, enabled youth perspective to be greater heard and enhanced the Shire's ability to achieve their strategic goal of building opportunities for youth to connect with their community.



Youth Engagement with the WHDHS Year 4/5 Class

COMMUNITY SERVICES

SENIORS

Senior citizens of the Wongan-Ballidu community were identified throughout the Shire's Pathways to 2031 Engagement Campaign as a key demographic, requiring support to participate in community life. Opportunities for seniors to socialise and be active within the community have continually declined. Opportunities further reduced by the onset of COVID-19, placed seniors at greater risk to develop serious health and well-being problems because of social isolation and poorer quality of life.

The recognised need for greater support for older citizens in the Wongan-Ballidu community inspired volunteer involvement, with the Shire assisting community members to begin to establish the Wongan-Ballidu Senior Citizens Centre community group.

As the Shire continues investigating long-term comprehensive options to support seniors in the community, action to achieve short-term strategic objectives were implemented as to provide immediate opportunities for seniors to become active in the Wongan-Ballidu community.

Engagement with seniors in the community informed the development of accessible, low-cost, and welcoming activities, such as the highly successful Knit and Natter group. Trialled at the Wongan Hills CRC Library in June, attendance demonstrated immediate success, an inexpensive social activity for seniors, able to be run regularly with low impact on staff capacity. The Knit and Natter group went on to expand into a range of activities beyond needlework, serving primarily as a social hub for seniors once a fortnight.



COMMUNITY SERVICES

WONGAN HILLS COMMUNITY RESOURCE CENTRE

There are over 100 Community Resource Centres across Western Australia, all in rural, regional or remote areas.

The network is supported by the Department of Primary Industries and Regional Development (DPIRD) who provide funding for CRCs across the state who are supported by the Federal Government. The Wongan Hills Community Resource Centre operates as a business unit of the Shire of Wongan-Ballidu, being one of only eight CRCs across all of WA that operate this way.

The CRC offers a range of State and Federal Government related activities, such as being an Access Point for Centrelink and other Government services and offering free 'hot office' hires for government employees and agencies. The State Government does assist in other ways, such as allocating extra funding to each CRC to deliver an annual traineeship.

The CRC also houses the Shire library and Department of Transport licencing agency services and self publishes the Wonga-Balli Boomer. The Shire financially supports these services, as it did when these services were based out of other venues.

DPIRD's funding to the Wongan Hills CRC is approximately \$100,000 per annum, and to receive this must conduct around 35 community and economic development activities and events in the community each year.



COMMUNITY SERVICES

CRC EVENT HIGHLIGHTS

- 4-in-1 Craft Creations Workshop
- Air Dry Clay Creations Workshop
- Basket Making Workshop
- Bluebush Wildlife Rescue & Rehabilitation Conference (2 sessions)
- Bottletop Recycling Drive
- Christmas Storytime at the Library
- Craft Day for Juniors
- Dog Shelter Winter Donation Drive
- Forklift Licence Course
- Grant Writing Essentials Course - Whitney Consultancy
- Join Us For A Yarn (5 sessions)
- Kids Movie Day (2 sessions)
- Knit and Natter – Seniors Activity
- Lotterywest Community Grants Information Session
- Mental Health First Aid Certification Training
- Military History: Stories of the Sandakan Death March
- Olympics Unleashed in Wongan Hills
- Recycling Tips Information Session
- Resin-Pouring Workshop – State Library WA Craft Project
- RSM Instagram Essentials
- RSM Xero Workshop
- Safefarms WA - Farm Safety Course
- Safety Induction Information Session
- Service WA One-On-One Technical Assistance Sessions
- St John Ambulance - Check Your Kit Tuesday
- Volunteers Luncheon
- Wanslea Parenting Workshops (4 sessions)
- Wheatbelt Development Xero Workshop
- Wheatbelt NRM
- Women of the Wheatbelt
- Youth Only Pool Party



Jack McNulty

Manager Community Services

REGULATORY SERVICES

BUILDING MAINTENANCE

Maintenance and repairs were continuously carried out on all Shire buildings and infrastructure by both Shire employees and external contractors, in an effort to keep infrastructure in the best condition possible.

We encourage the members of our community to report any building maintenance issues and to report any damage to Shire property to our Regulatory Services team as soon as possible.

CAPITAL PROJECTS

The following capital projects were completed during the year:

- Installed raised toilets in the disabled cubicles in the male and female toilets in the main foyer at the Civic Centre;
- Replacement of 320m external chain mesh fence along Wongan-Calingiri Road at Shire works depot with Colorbond;
- Replacement and upgrade to the public shelter at Lake Ninan including picnic tables with access for wheelchairs, signage and access ramp;
- Replacement of carpet with vinyl in the Wongan Hills Medical Centre rooms;
- Replacement of generator at the Wongan Hills Waste Facility;
- Replacement of roof at 49 Quinlan Street from tiles to zincalume;
- Installation of garage roller door at 30 Wandoo Crescent.



Some capital projects have been delayed due to contractor availability and the supply of the materials.

CLEANING

Cleaning of Shire facilities and amenities were carried out by both staff and contractors. We encourage the members of our community to report any cleaning issues to our Regulatory Services team as soon as possible.

COVID-19 saw an increase in the cleaning regimes at Shire managed public buildings.

REGULATORY SERVICES

WASTE MANAGEMENT

The Wongan Hills Waste Management Facility is manned by a contractor with fees applying to patrons without tip passes.

Opening hours are Thursday to Sunday 8.30am to 4.30pm. The Waste Facility is closed Christmas Day, Boxing Day, New Year's Day, Good Friday and ANZAC Day.

Although the Shire operates landfill facilities at Ballidu and Cadoux, asbestos and septic waste can only be received at the Wongan Hills Facility.

DrumMuster is located at the Wongan Hills Waste Facility. Access to this service can now be done weekly each Friday from 9.00am to 4.00pm. Bookings are no longer required which means people can now drop off weekly.



REGULATORY SERVICES

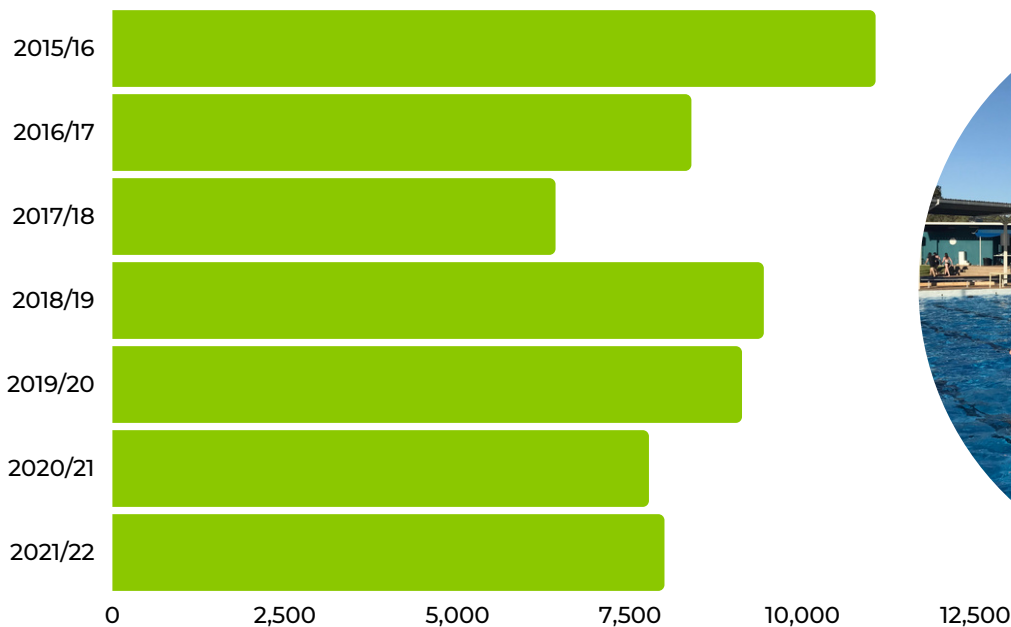
SWIMMING POOL

The Wongan Hills Memorial Swimming Pool had another successful season. The total patronage for the 2021–2022 year was 7,990 patrons. This was a slight increase in numbers from the previous year. The season opened on the 1 November 2021 and with warmer weather leading into the term one school holidays the last day of the season was 25 April 2022.



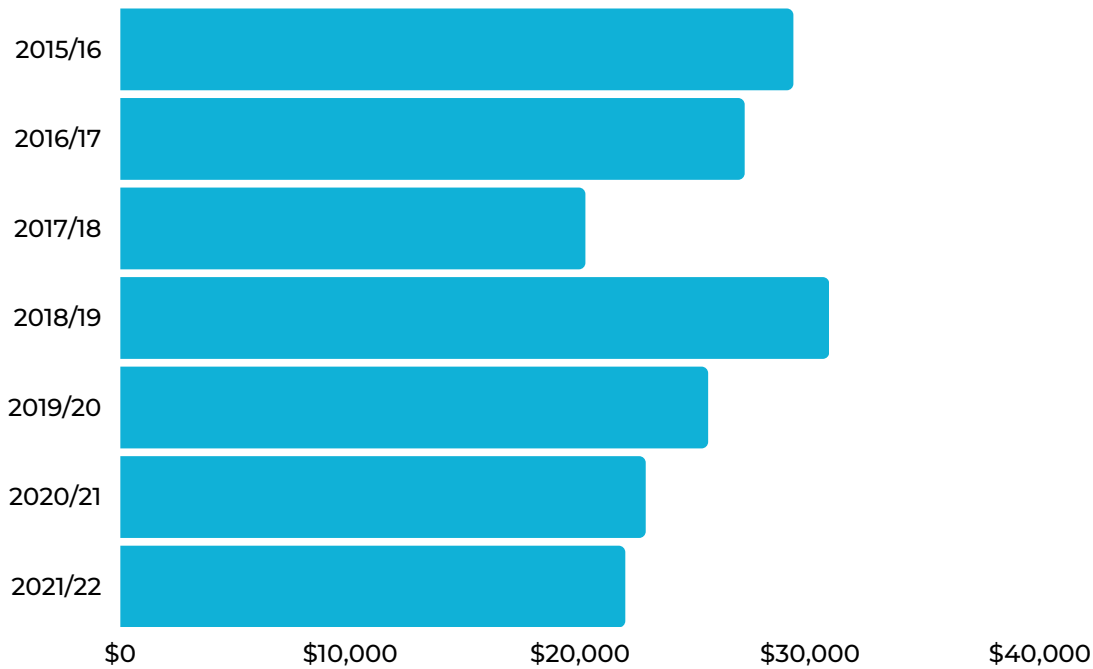
- There were no major incidents with plant and equipment.
- The Shire of Wongan-Ballidu Swim School was run in the second half of the season with only eight children enrolled.
- VacSwim conducted one session in this financial year commencing December/January.
- Interm school swimming lessons and school swimming carnivals were held by Wongan Hills District High School, and the Calingiri and Yerecoin Primary Schools.
- The beach volleyball competition was run this season with five teams competing and good numbers participating each week.
- The Shire of Wongan-Ballidu Swim to Rotto Challenge saw 19 people participate with one lap swimmer completing 9,858 laps.

TOTAL PATRONAGE FOR SWIMMING POOL SEASONS

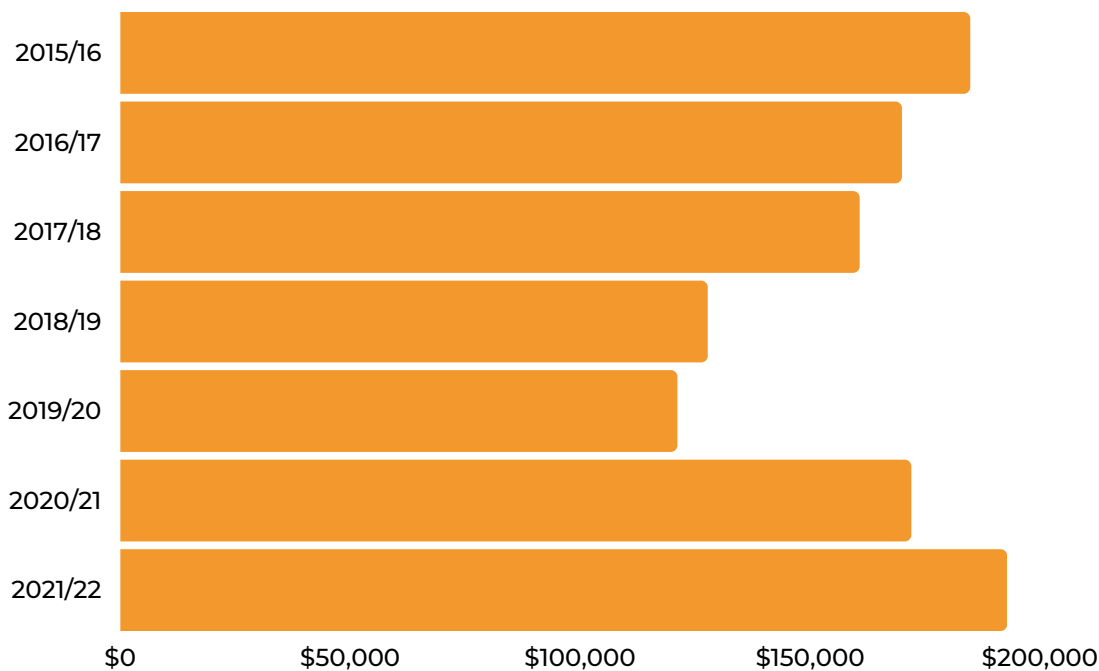


REGULATORY SERVICES

SWIMMING POOL ENTRANCE INCOME



SWIMMING POOL OPERATING COSTS



ENTRANCE INCOME VS. OPERATING COSTS

YEAR	DEFICIT
2015/16	-\$155,448
2016/17	-\$142,715
2017/18	-\$140,447
2018/19	-\$96,806
2019/20	-\$95,841
2020/21	-\$149,064
2021/22	-\$170,792



REGULATORY SERVICES

BUILDING SERVICES

BUILDING SERVICES EXPENDITURE 2021/2022	
Building Maintenance	\$219,682
Building Capital Expenses (Inc. Colocation)	\$169,395
Cleaning of Public Buildings	\$94,824
Swimming Pool Operating Costs	\$192,730
Utilities and Insurance to Council Buildings	\$323,958
Waste Collection	\$266,979

BUILDING APPROVAL STATISTICS

SUMMARY 2021/22			
PERMIT ISSUED FOR:	NUMBER OF PERMITS	VALUE OF WORK	FEES RECEIVED
Modification of Residence	1	\$640,727	\$2,205.18
Solar Panels	0	\$0	\$0
Shed/Carport/Shelter	7	\$168,823	\$4,129.30
Water Tanks	0	\$0	\$0
Patio	3	\$29,000	\$2,148.45
Swimming Pool	3	\$34,700	\$2,100.10
Transportable Accommodation	2	\$109,374	\$607.65
Re-roofing	3	\$74,519	\$844.95
Factory Extension	1	\$2,200,000	\$5,104
TOTAL	20	\$3,257,143	\$17,139.63
PREVIOUS YEAR TOTALS			
2020/2021	12	\$2,453,267	\$11,089.86
2019/2020	17	\$607,559	\$1,996.40
2018/2019	19	\$1,415,813	\$3,570.27
2017/2018	31	\$1,608,721	\$7028.81
2016/2017	19	\$1,765,972	\$11,462.23
2015/2016	33	\$4,890,703	\$6,529.42
2014/2015	34	\$3,897,796	\$6,451.25
2013/2014	18	\$1,834,402	\$4,039.26
2012/2013	13	\$588,084	\$2,382.65
2011/2012	17	\$4,756,310	\$10,301.00
2010/2011	26	\$1,981,003	\$5,708.00
2009/2010	41	\$2,835,194	\$8,374.00



REGULATORY SERVICES

PLANNING APPROVAL

PLANNING APPROVALS ISSUED		
SUMMARY 2021/22		
Number of Approvals Issued	Value of Development	Fees Received
21	\$15,134,700	\$39,742.28

DEMOLITION PERMIT

DEMOLITION PERMITS ISSUED		
SUMMARY 2021/22		
Number of Permits Issued	Value of development	Fees Received
2	\$15,000	\$558.30

ENVIRONMENTAL HEALTH

In the 2021/22 year health issues were attended to by a contracted Public Health Officer who conducted food premise inspections and assisted with general enquiries.

EHO REPORT ON FOOD PREMISE INSPECTIONS

	Located within the Shire of Wongan Ballidu	Number Inspected 2021/2022 year
Registered Food Businesses	16	2
Itinerant Food Vendor	3	0
Public Buildings with kitchen facilities	15	13
Total	33	22



Melissa Marcon
Manager Regulatory Services

OTHER COUNCIL SERVICES

BUSHFIRE MITIGATION AND EMERGENCY SERVICES

The safety and protection of our community is of utmost importance to the Shire. The Shire has four Volunteer Bush Fire Brigades within the district to protect the Shire from bushfires, with a total of 202 volunteers across these brigades (an increase of 10 volunteers from 2020/21). In the 2021/22 financial year the brigades attended 23 incidents which were reported to the Department of Fire and Emergency Services (DFES). The Shire's Bushfire Risk Management Plan was accepted by the DFES in April 2022 and was endorsed by Council in September 2022 (FY 2022/23). This plan outlines how the Shire, in partnership with DFES will manage bushfire risk within the Shire, including identification of the high-risk areas of the Shire and a program over 5 years to mitigate these risks to the Shire. Council thanks all volunteers and acknowledges the hard work these volunteers do in their own time and often at their expense to protect the Shire from bushfires. In the 2021/22 financial year, the Shire allocated \$25,472 towards bushfire administration and control operating expenditure. The Shire is committed to ensuring that our brigades are resourced and trained appropriately through liaison with DFES.



RANGER SERVICES

Ranger Services primarily encourages and enforces compliance with local and state laws with respect to pets and livestock, parking and off-road vehicles, abandoned vehicles and fire hazard reduction within the townsites. The Ranger also actively promotes the registration of dogs and cats within the Shire through educating pet owners about registration, following up on unregistered animals throughout the year and as a result of this only 4 infringements were issued during the 2021/22 year. As at 30 June 2022, the Shire had a total of 387 registered dogs on record (24% increase from 2020/21) and the majority of these are lifetime registrations (248) with the others being for a period of 1 or 3 years. Cats are also required to be registered. The Shire had a total of 96 registered cats on record (31.5% increase) and of these 66 were lifetime registrations.

Firebreak and fire hazard compliance is becoming increasingly important. Each year the ranger inspects all properties within the townsites of Wongan Hills, Ballidu and Cadoux and ensures that properties comply with the legal requirements as per the *Bushfire Act 1954*. In the 2021/22 year, the Shire issued 6 infringements for non-compliance with the Shire's Firebreak Notice. It is pleasing to see that each year the number of non-compliant properties is decreasing as more landowners become bushfire aware.

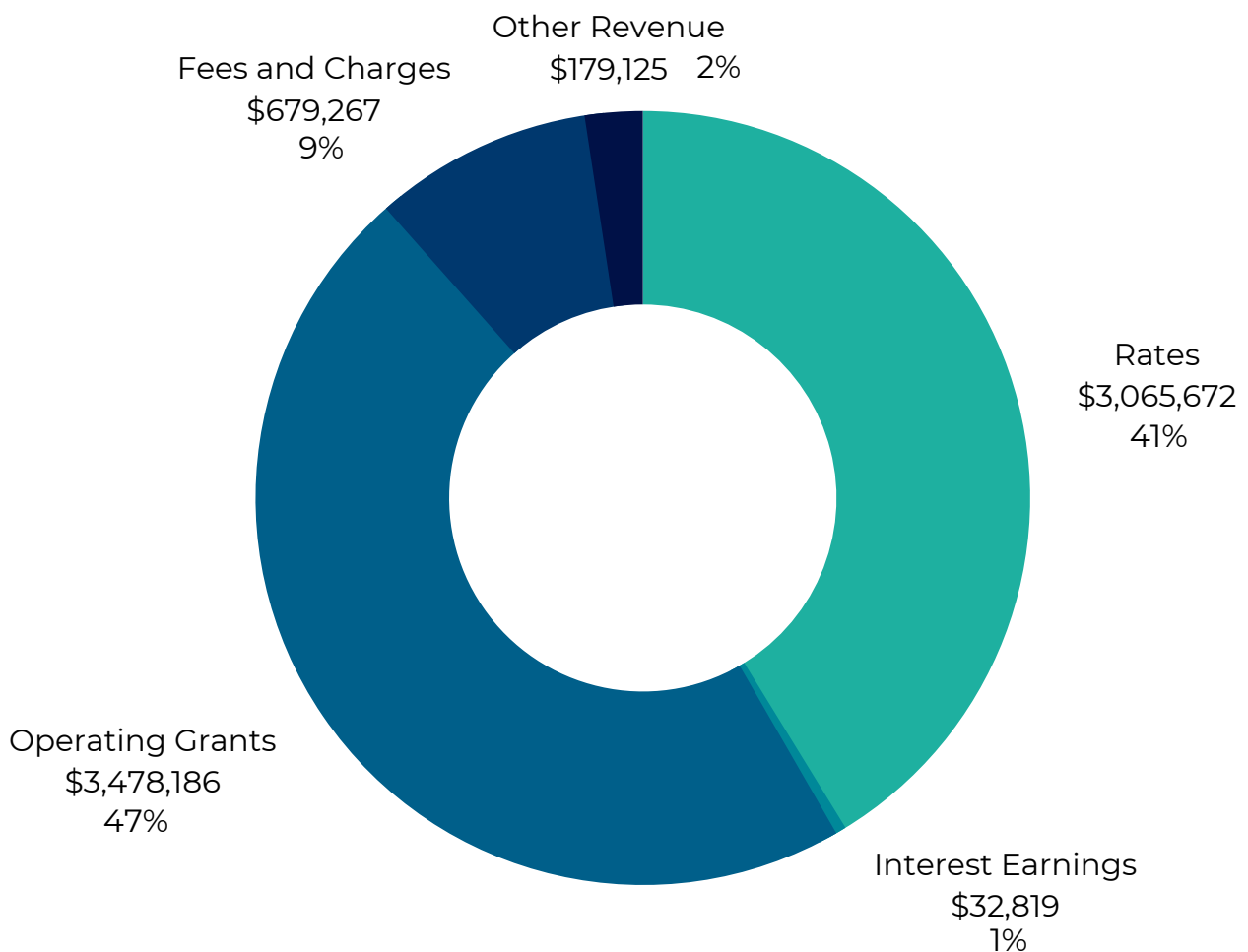
FINANCIAL SERVICES

The Shire continues to be placed in a strong financial position at the end of June 2022. The Net Result for the period was \$3.585m and total comprehensive income at year end was \$7.2m. Operating income was higher than budget due to the pre-payment of Financial Assistance Grants from the Commonwealth Government. Non-Operating Grants were lower than budgeted, this was due to the Shire not expending all of the grant funds and not recognising all of the grant income in line with the prescribed accounting treatment.

Operating Expenditure was lower than budgeted. There were minor variances against each nature or type category. There was an underspend against employee costs due to staff vacancies throughout the financial year and a small unfavourable variance against materials and contracts due to inflation and emergency works.

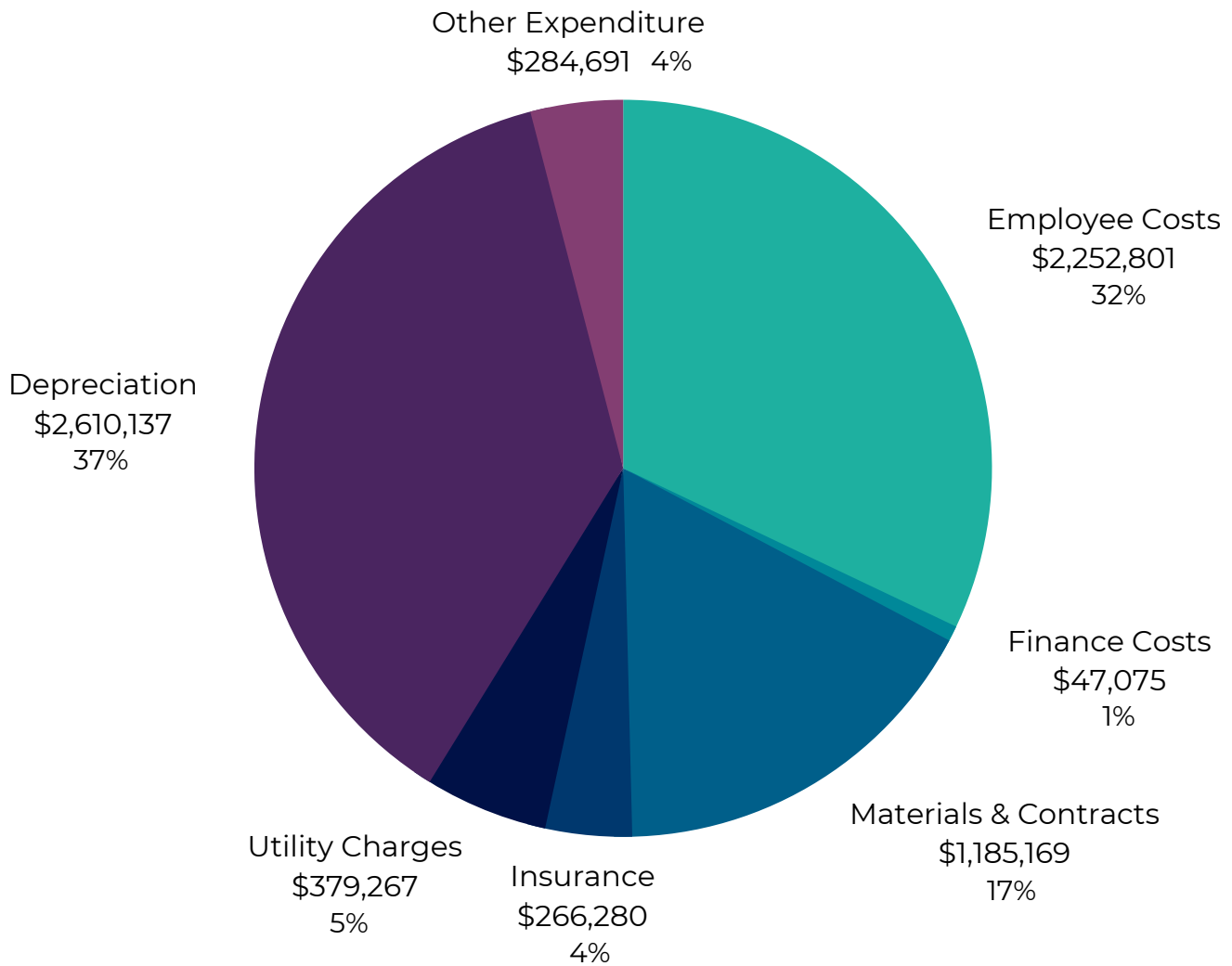
The cash position was also maintained during the year and with an increase in cash held by the Shire of \$1,481,233. This is largely due to underspends against non-operating grants received and increase in restricted cash held. The balance of the Shire's cash-backed reserves at the end of June 2022 is \$2.63m, a healthy increase of \$715k, which bolsters the Shire's future funding capacity.

OPERATING INCOME BY NATURE OR TYPE



FINANCIAL SERVICES

OPERATING EXPENDITURE BY NATURE OR TYPE



The largest expense to the Shire is depreciation which is a non-cash expense (37%), followed by employee costs (32%) and materials and contracts (17%). The Shire's total operating expenditure decreased from 2020/21 by approximately 2.59%. The primary contributing factors to this decrease was due to a number of vacant staff positions being held throughout the year, leading to a 6.17% decrease in employee costs compared with 2020/21. Payments for materials and contracts decreased by 14.7% compared with 2020/21, largely due to an increased capital works budget for infrastructure, meaning some costs were diverted from maintenance to capital.

RATES, ESL AND RUBBISH COLLECTION

The Shire's gross outstanding rates, ESL and rubbish charges (excluding prepaid rates) at 30 June 2022 totalled \$178,944. This is a decrease from \$210,263 at 30 June 2021, equating to a decrease in outstanding rates, ESL and rubbish charges of \$31,319 or 14.9%. There was also a significant decrease in prepaid rates liability reducing from \$197,448 to \$125,156, which is a decrease of 36.6%.

FINANCIAL SERVICES

STATEMENT OF FINANCIAL POSITION

The table below provides a summary of the Shire's Statement of Financial Position, reporting what the Shire owns and has legal rights to control or receive (total assets) and what the Shire owes (total liabilities) the net of this is called net assets which is equal to the Shire's equity.

Statement of Financial Position - Summary	2022	2021	2020
Current Assets - Cash, Receivables, Inventories & Other Assets	\$6,763,624	\$4,696,729	\$4,352,201
Non-Current Assets - Property, Plant & Equipment, Infrastructure, Other Financial Assets, Receivables, Right of Use Assets	\$157,977,077	\$152,716,927	\$152,380,641
Current Liabilities - Payables, Other liabilities (Contract Liabilities), Lease Liabilities, Borrowings, Employee Provisions	\$1,493,430	\$1,249,292	\$1,137,072
Non-Current Liabilities - Borrowings, Lease Liabilities, Employee Provisions	\$2,071,997	\$2,140,880	\$2,211,761
Total Equity	\$161,226,694	\$154,023,484	\$153,384,009

STATEMENT OF FINANCIAL POSITION SUMMARY

Major components of the Shire's assets include:

- Funds in Reserve or Restricted Cash held for specific purposes \$2.63m
- Municipal Cash \$3.02m
- Land and Buildings \$28.59m
- Plant and Equipment \$3.79m
- Infrastructure (Roads, drainage, parks & ovals etc.) \$124.55m

Major components of the Shire's liabilities:

- Suppliers \$0.42M
- Employee Entitlements \$0.51M
- Long Term Borrowings \$2.05M
- Contract Liabilities \$0.55M



Sam Dolzadelli
Deputy Chief Executive Officer
(commenced June 21 2022)

SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	52

The Shire of Wongan-Ballidu conducts the operations of a local government with the following community vision:

Inclusive communities and thriving places, offering a vibrant future for all. The Shire's mission is to provide the foundations for community and business to lead and flourish into the future.

Principal place of business:
Corner of Quinlan Street and Elphin Crescent
Wongan Hills WA 6603

SHIRE OF WONGAN-BALLIDU
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Wongan-Ballidu for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Wongan-Ballidu at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

21 day of DECEMBER 2022



Chief Executive Officer

STUART TAYLOR

Name of Chief Executive Officer



SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	26(a),2(a)	3,065,672	3,061,114	2,967,766
Operating grants, subsidies and contributions	2(a)	3,478,186	1,513,732	2,568,415
Fees and charges	25(c),2(a)	679,267	621,697	552,697
Interest earnings	2(a)	32,819	49,416	51,263
Other revenue	2(a)	179,125	125,821	304,517
		7,435,069	5,371,780	6,444,658
Expenses				
Employee costs		(2,252,801)	(2,361,003)	(2,401,108)
Materials and contracts		(1,185,169)	(1,121,846)	(1,389,529)
Utility charges		(379,267)	(384,816)	(366,275)
Depreciation	10(a)	(2,610,137)	(2,520,170)	(2,540,623)
Finance costs	2(b)	(47,075)	(47,668)	(51,320)
Insurance		(266,280)	(279,860)	(261,330)
Other expenditure	2(b)	(284,691)	(344,763)	(202,316)
		(7,025,420)	(7,060,126)	(7,212,501)
		409,649	(1,688,346)	(767,843)
Capital grants, subsidies and contributions	2(a)	3,202,625	4,576,404	1,629,267
Profit on asset disposals	10(b)	10,851	10,390	0
Loss on asset disposals	10(b)	(43,130)	(151,192)	(239,929)
Fair value adjustments to financial assets at fair value through profit or loss		4,997	0	4,683
		3,175,343	4,435,602	1,394,021
Net result for the period	25(b)	3,584,992	2,747,256	626,178
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	3,618,218	0	13,296
Total other comprehensive income for the period	16	3,618,218	0	13,296
Total comprehensive income for the period		7,203,210	2,747,256	639,474

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



SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022	2021
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,644,249	4,163,016
Trade and other receivables	5	1,008,302	379,015
Other financial assets	4(a)	30,877	123,355
Inventories	6	64,968	31,343
Other assets	7	15,228	0
TOTAL CURRENT ASSETS		6,763,624	4,696,729
NON-CURRENT ASSETS			
Trade and other receivables	5	31,729	28,858
Other financial assets	4(b)	326,130	352,011
Inventories	6	51,420	189,310
Property, plant and equipment	8	33,033,765	29,894,342
Infrastructure	9	124,552,605	122,247,273
Right-of-use assets	11(a)	32,848	5,133
TOTAL NON-CURRENT ASSETS		158,028,497	152,716,927
TOTAL ASSETS		164,792,121	157,413,656
CURRENT LIABILITIES			
Trade and other payables	12	416,048	386,644
Other liabilities	13	553,969	335,644
Lease liabilities	11(b)	6,979	4,928
Borrowings	14	116,527	119,587
Employee related provisions	15	399,907	402,489
TOTAL CURRENT LIABILITIES		1,493,430	1,249,292
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	25,871	0
Borrowings	14	1,935,610	2,052,136
Employee related provisions	15	110,516	88,744
TOTAL NON-CURRENT LIABILITIES		2,071,997	2,140,880
TOTAL LIABILITIES		3,565,427	3,390,172
NET ASSETS		161,226,694	154,023,484
EQUITY			
Retained surplus		64,196,343	61,326,367
Reserve accounts	29	2,626,886	1,911,870
Revaluation surplus	16	94,403,465	90,785,247
TOTAL EQUITY		161,226,694	154,023,484

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



**SHIRE OF WONGAN-BALLIDU
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		60,771,393	1,840,666	90,771,951	153,384,010
Comprehensive income for the period					
Net result for the period		626,178	0	0	626,178
Other comprehensive income for the period	16	0	0	13,296	13,296
Total comprehensive income for the period		626,178	0	13,296	639,474
Transfers from reserves	29	531,808	(531,808)	0	0
Transfers to reserves	29	(603,012)	603,012	0	0
Balance as at 30 June 2021		61,326,367	1,911,870	90,785,247	154,023,484
Comprehensive income for the period					
Net result for the period		3,584,992	0	0	3,584,992
Other comprehensive income for the period	16	0	0	3,618,218	3,618,218
Total comprehensive income for the period		3,584,992	0	3,618,218	7,203,210
Transfers from reserves	29	615,143	(615,143)	0	0
Transfers to reserves	29	(1,330,159)	1,330,159	0	0
Balance as at 30 June 2022		64,196,343	2,626,886	94,403,465	161,226,694

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



SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,044,113	3,113,614	2,860,850
Operating grants, subsidies and contributions		3,478,186	1,588,951	2,771,620
Fees and charges		708,818	616,478	552,697
Interest received		32,819	49,416	51,921
Goods and services tax received		515,720	53,000	462,286
Other revenue		179,125	125,821	304,517
		7,958,781	5,547,280	7,003,891
Payments				
Employee costs		(2,214,673)	(2,415,003)	(2,378,089)
Materials and contracts		(1,843,580)	(1,420,896)	(1,534,991)
Utility charges		(379,267)	(357,816)	(366,275)
Finance costs		(47,550)	(49,258)	(51,320)
Insurance paid		(266,280)	(279,860)	(261,330)
Goods and services tax paid		(264,779)	0	(355,775)
Other expenditure		(163,941)	(344,763)	(202,316)
		(5,180,070)	(4,867,596)	(5,150,096)
Net cash provided by (used in) operating activities	17(b)	2,778,711	679,684	1,853,795
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		0	0	(40,000)
Payments for purchase of property, plant & equipment	8(a)	(1,100,629)	(2,782,934)	(1,018,729)
Payments for construction of infrastructure	9(a)	(3,513,699)	(4,417,944)	(2,274,847)
Non-operating grants, subsidies and contributions		3,046,750	4,276,404	1,629,267
Proceeds from financial assets at amortised cost		88,090	0	0
Proceeds from financial assets at amortised cost - self supporting loans		35,264	35,264	30,019
Net payments for financial assets at amortised cost		0	0	(658)
Proceeds from sale of property, plant & equipment	10(b)	271,260	196,000	177,227
Net cash provided by (used in) investing activities		(1,172,964)	(2,693,210)	(1,497,721)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(119,586)	(119,586)	(112,629)
Payments for principal portion of lease liabilities	28(b)	(4,928)	(5,135)	(5,799)
Proceeds from new borrowings	28(a)	0	0	40,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(3,000)	0
Net cash provided by (used in) financing activities		(124,514)	(127,721)	(78,428)
Net increase (decrease) in cash held		1,481,233	(2,141,247)	277,646
Cash at beginning of year		4,163,016	4,006,412	3,885,370
Cash and cash equivalents at the end of the year	17(a)	5,644,249	1,865,165	4,163,016

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



SHIRE OF WONGAN-BALLIDU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	27(b)	1,666,558	1,450,684	1,504,375
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	26(b)	31,346	23,500	23,269
Operating grants, subsidies and contributions		3,478,186	1,513,732	2,568,415
Fees and charges		679,267	621,697	552,697
Interest earnings		32,819	49,416	51,263
Other revenue		179,125	125,821	304,517
Profit on asset disposals	10(b)	10,851	10,390	0
Fair value adjustments to financial assets at fair value through profit or loss		4,997	0	4,683
		4,416,591	2,344,556	3,504,844
Expenditure from operating activities				
Employee costs		(2,252,801)	(2,361,003)	(2,401,108)
Materials and contracts		(1,185,169)	(1,121,846)	(1,389,529)
Utility charges		(379,267)	(384,816)	(366,275)
Depreciation		(2,610,137)	(2,520,170)	(2,540,623)
Finance costs		(47,075)	(47,668)	(51,320)
Insurance		(266,280)	(279,860)	(261,330)
Other expenditure		(284,691)	(344,763)	(202,316)
Loss on asset disposals	10(b)	(43,130)	(151,192)	(239,929)
		(7,068,550)	(7,211,318)	(7,452,430)
Non-cash amounts excluded from operating activities	27(a)	2,673,563	2,660,972	2,811,967
Amount attributable to operating activities		21,604	(2,205,790)	(1,135,619)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,202,625	4,576,404	1,629,267
Proceeds from disposal of assets	10(b)	271,260	196,000	177,227
Proceeds from financial assets at amortised cost - self supporting loans	28(a)	35,264	35,264	30,019
Payments for financial assets at amortised cost - self supporting loans		0	0	(40,000)
Purchase of property, plant and equipment	8(a)	(1,100,629)	(2,782,934)	(1,018,729)
Purchase and construction of infrastructure	9(a)	(3,513,699)	(4,417,944)	(2,274,847)
Amount attributable to investing activities		(1,105,179)	(2,393,210)	(1,497,063)
FINANCING ACTIVITIES				
Repayment of borrowings	28(a)	(119,586)	(119,586)	(112,629)
Proceeds from borrowings	28(a)	0	0	40,000
Payments for principal portion of lease liabilities	28(b)	(4,928)	(5,135)	(5,799)
Transfers to reserves (restricted assets)	29	(1,330,159)	(1,066,577)	(603,012)
Transfers from reserves (restricted assets)	29	615,143	1,302,000	531,808
Amount attributable to financing activities		(839,530)	110,702	(149,632)
Surplus/(deficit) before imposition of general rates		(256,547)	(3,037,614)	(1,277,939)
Total amount raised from general rates	26(a)	3,034,326	3,037,614	2,944,497
Surplus/(deficit) after imposition of general rates	27(b)	2,777,779	0	1,666,558

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



SHIRE OF WONGAN-BALLIDU
FOR THE YEAR ENDED 30 JUNE 2022
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	23
Note 12	Trade and Other Payables	25
Note 13	Other Liabilities	26
Note 14	Borrowings	27
Note 15	Employee Related Provisions	28
Note 16	Revaluation Surplus	29
Note 17	Notes to the Statement of Cash Flows	30
Note 18	Contingent Liabilities	31
Note 19	Capital Commitments	31
Note 20	Related Party Transactions	32
Note 21	Joint Arrangements	34
Note 22	Financial Risk Management	35
Note 23	Events Occurring After the End of the Reporting Period	39
Note 24	Other Significant Accounting Policies	40
Note 25	Function and Activity	41
Note 26	Rating Information	44
Note 27	Rate Setting Statement Information	47
Note 28	Borrowing and Lease Liabilities	48
Note 29	Reserve accounts	50
Note 30	Trust Funds	51

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 30 of the financial report.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, based on equal annual fee over 4 years cycle.	None	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or conclusion of hire
Memberships	Gym and pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months and match to access rights
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,065,672	0	3,065,672
Operating grants, subsidies and contributions	3,478,186	0	0	0	3,478,186
Fees and charges	679,267	0	0	0	679,267
Interest earnings	0	0	32,819	0	32,819
Other revenue	0	0	0	179,125	179,125
Non-operating grants, subsidies and contributions	0	3,202,625	0	0	3,202,625
Total	4,157,453	3,202,625	3,098,491	179,125	10,637,694

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,967,766	0	2,967,766
Operating grants, subsidies and contributions	2,568,415	0	0	0	2,568,415
Fees and charges	552,697	0	0	0	552,697
Interest earnings	0	0	51,263	0	51,263
Other revenue	0	0	0	304,517	304,517
Non-operating grants, subsidies and contributions	0	1,629,267	0	0	1,629,267
Total	3,121,112	1,629,267	3,019,029	304,517	8,073,925

SHIRE OF WONGAN-BALLIDU NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

Note	2022 Actual	2022 Budget	2021 Actual
	Interest earnings		
Financial assets at amortised cost - self supporting loans	7,036	9,840	11,598
Interest on reserve funds	4,587	9,575	9,811
Rates instalment and penalty interest (refer Note 26(d))	20,017	21,000	23,232
Other interest earnings	1,179	9,001	6,622
	32,819	49,416	51,263
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	29,100	30,000	25,000
- Other services	0	3,500	1,300
	29,100	33,500	26,300
Finance costs			
Borrowings 28(a)	47,075	47,667	51,035
Lease liabilities 28(b)	0	91	285
	47,075	47,758	51,320
Other expenditure			
Impairment losses on rates receivables	209	5,000	0
Write down of inventories to net realisable value 6	0	0	21,800
Sundry expenses	284,482	339,763	180,516
	284,691	344,763	202,316

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
 Term deposits
Total cash and cash equivalents

Held as
 - Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	3,017,365	3,099,854
	2,626,884	1,063,162
17(a)	5,644,249	4,163,016
	3,017,363	2,339,236
17(a)	2,626,886	1,823,780
	5,644,249	4,163,016

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 17.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable
 Term deposits

Held as

- Unrestricted other financial assets at amortised cost
 - Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost
 Financial assets at fair value through profit and loss

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2022	2021
	\$	\$
	30,877	123,355
	30,877	123,355
27(b)	30,877	35,265
	0	88,090
	30,877	123,355
17(a)	30,877	35,265
	0	88,090
	30,877	123,355
	228,875	259,752
	97,255	92,259
	326,130	352,011
	228,875	259,752
	228,875	259,752
	97,255	92,259
	97,255	92,259

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 22.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

	Note	2022 \$	2021 \$
Current			
Rates receivable		127,801	181,405
Trade and other receivables		861,484	168,246
Accrued Income		0	2,659
GST receivable		48,568	26,705
Allowance for credit losses of rates receivables	22(b)	(29,551)	0
		1,008,302	379,015
Non-current			
Pensioner's rates and ESL deferred		31,729	28,858
		31,729	28,858

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 22.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

	Note	2022 \$	2021 \$
Current			
Fuel and materials		47,828	31,343
Land held for sale			
Development costs		17,140	0
		64,968	31,343
Non-current			
Land held for sale			
Development costs		51,420	189,310
		51,420	189,310

The following movements in inventories occurred during the year:

Balance at beginning of year		220,653	217,720
Inventories expensed during the year		(533,111)	(409,544)
Land disposed during the year	2(b)	0	(21,800)
Transfer of land held for sale to PPE	8(a)	(120,750)	0
Additions to inventory		549,596	434,277
Balance at end of year		116,388	220,653

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for sale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

Other assets - current

Prepayments

	2022	2021
	\$	\$
	15,228	0
	15,228	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Motor Vehicles	Work in Progress	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		2,223,200	4,188,477	19,284,284	25,695,961	272,989	3,708,244	295,731	0	29,972,925
Additions		0	332,862	98,992	431,854	11,977	473,227	101,671	0	1,018,729
Disposals		(80,000)	0	(174,333)	(254,333)	0	(101,116)	(61,707)	0	(417,156)
Revaluation increments / (decrements) transferred to revaluation surplus		0	13,296	0	13,296	0	0	0	0	13,296
Depreciation		0	(37,912)	(165,929)	(203,841)	(59,861)	(363,587)	(66,163)	0	(693,452)
Balance at 30 June 2021	10(a)	2,143,200	4,496,723	19,043,014	25,682,937	225,105	3,716,768	269,532	0	29,894,342
Comprises:										
Gross balance amount at 30 June 2021		2,143,200	4,646,024	19,581,346	26,370,570	438,894	5,245,956	399,479	0	32,454,899
Accumulated depreciation at 30 June 2021		0	(149,301)	(538,332)	(687,633)	(213,789)	(1,529,188)	(129,947)	0	(2,560,557)
Balance at 30 June 2021		2,143,200	4,496,723	19,043,014	25,682,937	225,105	3,716,768	269,532	0	29,894,342
Additions		0	25,835	11,664	37,499	9,450	730,720	107,918	215,042	1,100,629
Disposals		0	0	0	0	0	(255,163)	(48,376)	0	(303,539)
Revaluation increments / (decrements) transferred to revaluation surplus		(417,450)	296,034	3,074,619	2,953,203	0	0	0	0	2,953,203
Transfer from held for sale		120,750	0	0	120,750	0	0	0	0	120,750
Transfers between asset classes			(791,074)	791,074	0	0	0	0	0	0
Depreciation		0	(41,207)	(165,541)	(206,748)	(54,820)	(402,157)	(67,895)	0	(731,620)
Balance at 30 June 2022	10(a)	1,846,500	3,986,311	22,754,830	28,587,641	179,735	3,790,168	261,179	215,042	33,033,765
Comprises:										
Gross balance amount at 30 June 2022		1,846,500	3,990,276	22,754,830	28,591,606	448,344	5,489,250	414,974	215,042	35,159,216
Accumulated depreciation at 30 June 2022		0	(3,965)	0	(3,965)	(268,609)	(1,699,082)	(153,795)	0	(2,125,451)
Balance at 30 June 2022		1,846,500	3,986,311	22,754,830	28,587,641	179,735	3,790,168	261,179	215,042	33,033,765

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Price per hectare or sales comparison
Buildings - non-specialised		2	Market approach using observable or estimated open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent Valuation	June 2022	Available market information and utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments
Buildings - specialised		3	Cost approach using current replacement cost	Independent Valuation	June 2022	Construction costs and current conditions residual value and remaining useful life assessment inputs
<p>Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.</p> <p>During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.</p>						
(ii) Cost						
Furniture and equipment			Cost approach			Purchase cost
Plant and equipment			Cost approach			Purchase cost
Work in Progress			Cost approach			Purchase cost

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

Note	Infrastructure - roads \$	Infrastructure - Footpaths \$	Infrastructure - Drainage \$	Infrastructure - Parks & Ovals \$	Infrastructure - Signs \$	Infrastructure - Other \$	Work in Progress \$	Total Infrastructure \$
Balance at 1 July 2020	97,718,049	1,696,455	10,539,828	6,059,323	454,676	5,345,664	0	121,813,995
Additions	2,128,370	80,606	0	0	0	65,871	0	2,274,847
Depreciation	(1,321,127)	(51,725)	(109,191)	(215,066)	(3,237)	(141,223)	0	(1,841,569)
Balance at 30 June 2021	98,525,292	1,725,336	10,430,637	5,844,257	451,439	5,270,312	0	122,247,273
Comprises:								
Gross balance at 30 June 2021	102,403,683	1,880,071	10,758,210	7,169,520	497,522	5,790,000	0	128,499,006
Accumulated depreciation at 30 June 2021	(3,878,391)	(154,735)	(327,573)	(1,325,263)	(46,083)	(519,688)	0	(6,251,733)
Balance at 30 June 2021	98,525,292	1,725,336	10,430,637	5,844,257	451,439	5,270,312	0	122,247,273
Additions	3,222,451	40,071	0	0	0	50,052	201,125	3,513,699
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	665,015	0	665,015
Depreciation	(1,349,467)	(54,189)	(108,899)	(215,067)	(3,237)	(142,523)	0	(1,873,382)
Transfers	(5,084)	0	0	0	0	5,084	0	0
Balance at 30 June 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,847,940	201,125	124,552,605
Comprises:								
Gross balance at 30 June 2022	105,621,123	1,920,143	10,758,210	7,169,520	497,522	5,847,940	201,125	132,015,583
Accumulated depreciation at 30 June 2022	(5,227,931)	(208,925)	(436,472)	(1,540,330)	(49,320)	0	0	(7,462,978)
Balance at 30 June 2022	100,393,192	1,711,218	10,321,738	5,629,190	448,202	5,847,940	201,125	124,552,605

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction cost and current condition, residual values and remaining useful life assessment inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction cost and current condition, residual values and remaining useful life assessment inputs
Infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction cost and current condition, residual values and remaining useful life assessment inputs
Infrastructure - Parks & Ovals	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction cost and current condition, residual values and remaining useful life assessment inputs
Infrastructure - Signs	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2018	Construction cost and current condition, residual values and remaining useful life assessment inputs
Infrastructure - Other	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2022	Construction cost and current condition, residual values and remaining useful life assessment inputs
Work in Progress		Cost approach			Purchase cost

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	41,207	40,305	37,912
Buildings - specialised	8(a)	165,541	179,550	165,929
Furniture and equipment	8(a)	54,820	33,340	59,861
Plant and equipment	8(a)	402,157	379,285	363,587
Motor Vehicles	8(a)	67,895	66,470	66,163
Infrastructure - roads	9(a)	1,349,467	1,480,900	1,321,127
Infrastructure - Footpaths	9(a)	54,189	0	51,725
Infrastructure - Drainage	9(a)	108,899	0	109,191
Infrastructure - Parks & Ovals	9(a)	215,067	0	215,066
Infrastructure - Signs	9(a)	3,237	0	3,237
Infrastructure - Other	9(a)	142,523	340,320	141,223
Right-of-use assets - furniture and equipment	11(a)	5,135	0	5,602
		2,610,137	2,520,170	2,540,623

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class

Buildings - non-specialised
 Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Motor vehicles
 Infrastructure - Road Seals
 Infrastructure - Road Subgrade
 Infrastructure - Road Unsealed
 Infrastructure - Footpaths
 Infrastructure - Drainage
 Infrastructure - Other
 Right-of-use - furniture and equipment

Useful life

30 - 50 Years
 50 - 80 Years
 4 - 10 Years
 5 - 15 Years
 2 - 5 Years
 27 Years
 200 Years
 10 Years
 30 - 40 Years
 70 Years
 15 - 60 Years
 Based on the remaining lease

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	0	0	80,000	0	0	(80,000)
Buildings - specialised	0	0	0	0	284,158	140,000	5,000	(149,158)	174,333	27,000	0	(147,333)
Plant and equipment	255,163	212,033	0	(43,130)	52,644	56,000	5,390	(2,034)	101,116	94,500	0	(6,616)
Motor Vehicles	48,376	59,227	10,851	0	0	0	0	0	61,707	55,727	0	(5,980)
	303,539	271,260	10,851	(43,130)	336,802	196,000	10,390	(151,192)	417,156	177,227	0	(239,929)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Motor Vehicles				
Health				
Subaru Outback	16,990	26,500	9,510	0
Other property and services				
Mazda CX9	31,386	32,727	1,341	0
	48,376	59,227	10,851	0
Plant and equipment				
Transport				
JCB Backhoe	115,296	94,556	0	(20,740)
Komatsu Grader	139,867	117,477	0	(22,390)
	255,163	212,033	0	(43,130)
	303,539	271,260	10,851	(43,130)

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed 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.

Initial recognition and measurement for assets held at cost

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

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

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revaluated amount of the asset.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets - furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2020		10,735	10,735
Depreciation		(5,602)	(5,602)
Balance at 30 June 2021		5,133	5,133
Additions		32,850	32,850
Depreciation	10(a)	(5,135)	(5,135)
Balance at 30 June 2022		32,848	32,848

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	10(a)	(5,135)	(5,602)
Interest expense on lease liabilities	28(b)	0	(285)
Total amount recognised in the statement of comprehensive income		(5,135)	(5,887)
Total cash outflow from leases		(4,928)	(6,084)
(b) Lease Liabilities			
Current		6,979	4,928
Non-current	28(b)	25,871	0
		32,850	4,928

The Shire entered into a new lease for furniture and equipment in the year ended 30 June 2022. The term of the lease is for 5 years.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

Details of individual lease liabilities required by regulations are provided at Note 28(b).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.
Less than 1 year

2022 Actual \$	2021 Actual \$
118,367	4,938
118,367	4,938

The Shire leases houses to staff with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The doctor's housing are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties. Leases are either renewed yearly or perpetual.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
ATO liabilities	
Bonds and deposits held	
Accrued interest on long-term borrowings	
Accrued expenses	

	2022	2021
	\$	\$
	169,853	125,672
	125,156	197,448
	11,346	15,153
	67,770	38,573
	6,950	4,926
	4,397	4,872
	30,576	0
	416,048	386,644

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

13. OTHER LIABILITIES

Current

Contract liabilities
 Capital grant/contributions liabilities

	2022	2021
	\$	\$
	34,984	35,000
	518,985	300,644
	553,969	335,644

Reconciliation of changes in contract liabilities

Opening balance
 Additions
 Revenue from contracts with customers included as a contract liability at the start of the period

	35,000	18,000
	34,984	17,000
	(35,000)	0
	34,984	35,000

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
 Additions
 Revenue from capital grant/contributions held as a liability at the start of the period

	300,644	0
	518,985	300,644
	(300,644)	0
	518,985	300,644

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	518,985	300,644
	518,985	300,644

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		116,527	1,935,610	2,052,137	119,587	2,052,136	2,171,723
Total secured borrowings	28(a)	116,527	1,935,610	2,052,137	119,587	2,052,136	2,171,723

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Wongan-Ballidu. The Shire of Wongan-Ballidu has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 22.

Details of individual borrowings required by regulations are provided at Note 28(a).

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Rostered days off

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	231,291	218,621
Long Service Leave	162,933	183,868
Rostered days off	5,683	0
	399,907	402,489
Long Service Leave	110,516	88,744
	110,516	88,744
	510,423	491,233

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	277,080	417,369
More than 12 months from reporting date	233,343	73,864
	510,423	491,233

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

16. REVALUATION SURPLUS

	2022	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021	2021	2021
	Opening	Revaluation	Revaluation	Total	2022	2021	Revaluation	Revaluation	Revaluation	Revaluation	Revaluation	Revaluation	Closing
	Balance	Increment	(Decrement)	Movement on	Closing	Opening	(Decrement)	(Decrement)	Increment	Increment	Decrement	Decrement	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	14,195,153	0	(417,450)	(417,450)	13,777,703	14,195,153	0	0	0	0	0	0	14,195,153
Buildings - non-specialised	13,327	296,034	0	296,034	309,361	31	0	13,296	0	0	0	13,296	13,327
Buildings - specialised	88	3,074,619	0	3,074,619	3,074,707	88	0	0	0	0	0	0	88
Furniture and equipment	160,617	0	0	0	160,617	160,617	0	0	0	0	0	0	160,617
Plant and equipment	2,016,215	0	0	0	2,016,215	2,016,215	0	0	0	0	0	0	2,016,215
Motor Vehicles	13,751	0	0	0	13,751	13,751	0	0	0	0	0	0	13,751
Infrastructure - roads	50,767,889	0	0	0	50,767,889	50,767,889	0	0	0	0	0	0	50,767,889
Infrastructure - Footpaths	1,672,764	0	0	0	1,672,764	1,672,764	0	0	0	0	0	0	1,672,764
Infrastructure - Drainage	10,813,000	0	0	0	10,813,000	10,813,000	0	0	0	0	0	0	10,813,000
Infrastructure - Parks & Ovals	6,447,451	0	0	0	6,447,451	6,447,451	0	0	0	0	0	0	6,447,451
Infrastructure - Signs	448,811	0	0	0	448,811	448,811	0	0	0	0	0	0	448,811
Infrastructure - Other	4,236,181	665,015	0	665,015	4,901,196	4,236,181	0	0	0	0	0	0	4,236,181
	90,785,247	4,035,668	(417,450)	3,618,218	94,403,465	90,771,951		13,296	0	0	0	13,296	90,785,247

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	5,644,249	1,865,165	4,163,016
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	2,626,886	1,588,357	1,823,780
- Financial assets at amortised cost	4	0	88,090	88,090
		<u>2,626,886</u>	<u>1,676,447</u>	<u>1,911,870</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	29	2,626,886	1,676,447	1,911,870
Total restricted financial assets		<u>2,626,886</u>	<u>1,676,447</u>	<u>1,911,870</u>

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		3,584,992	2,747,256	626,178
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(4,997)	0	(4,683)
Depreciation/amortisation		2,610,137	2,520,170	2,540,623
(Profit)/loss on sale of asset		32,279	140,802	239,929
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(632,157)	175,500	(35,819)
(Increase)/decrease in other assets		(135,978)	0	0
(Increase)/decrease in inventories		104,265	25,000	(2,933)
Increase/(decrease) in trade and other payables		29,405	(113,641)	(260,919)
Increase/(decrease) in employee related provisions		19,190	41,000	63,042
Increase/(decrease) in contract liabilities		218,325	0	317,644
Non-operating grants, subsidies and contributions		(3,046,750)	(4,856,403)	(1,629,267)
Net cash provided by/(used in) operating activities		<u>2,778,711</u>	<u>679,684</u>	<u>1,853,795</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank overdraft limit		0		100,000
Bank overdraft at balance date		0		0
Credit card limit		20,000		15,000
Credit card balance at balance date		(5,609)		(590)
Total amount of credit unused		<u>14,391</u>		<u>114,410</u>

Loan facilities

Loan facilities - current		116,527		119,587
Loan facilities - non-current		1,935,610		2,052,136
Total facilities in use at balance date		<u>2,052,137</u>		<u>2,171,723</u>

Unused loan facilities at balance date

NIL NIL

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

18. CONTINGENT LIABILITIES

The Shire of Wongan-Ballidu has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated. As at the date of this report, the value and timing of remediation has not been ascertained.

Location	Land Use	Nature of Potential Contamination
4 Commercial Road (Cnr Commercial Rd and Ninan St)	Former Service Station/Depot	Hydrocarbons

The above site is subject to the following restrictions:

Under the Contaminated Sites Act 2003, this site has been classified as "remediated for restricted use".

The site use is restricted to commercial/industrial use, excluding sensitive uses such as schools, childcare centres, kindergartens, public open space and residential use.

No further management of the site in relation to contamination is required.

19. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	438,998	0
	438,998	0
Payable:		
- not later than one year	438,998	0

The capital expenditure projects outstanding at the end of the current reporting period represent the following projects: Works at the Wongan Hills Recreation Complex, Wongan Hills Airstrip and various road renewal works.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cr M Stephenson			
President's annual allowance	1,000	1,000	250
Meeting attendance fees	1,680	1,710	1,160
Annual allowance for ICT expenses	1,000	1,000	1,000
	3,680	3,710	2,410
Cr J Hasson			
President's annual allowance	0	0	750
Meeting attendance fees	0	0	1,050
Annual allowance for ICT expenses	0	0	750
Travel and accommodation expenses	0	0	198
	0	0	2,748
Cr A Tunstill			
Deputy President's annual allowance	187	250	
Meeting attendance fees	1,225	1,500	1,090
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	215	1,267	160
	2,627	4,017	2,250
Cr B West			
Deputy President's annual allowance	63	0	250
Meeting attendance fees	1,215	1,500	1,090
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	177	1,267	176
	2,455	3,767	2,516
Cr S Boekeman			
Meeting attendance fees	1,135	1,500	1,100
Annual allowance for ICT expenses	1,000	1,000	1,000
	2,135	2,500	2,100
Cr S Falconer			
Meeting attendance fees	1,180	1,500	1,045
Annual allowance for ICT expenses	1,000	1,000	1,000
	2,180	2,500	2,045
Cr K Anspach			
Meeting attendance fees	1,160	1,500	0
Annual allowance for ICT expenses	750	1,000	0
	1,910	2,500	0
Cr D Coad			
Meeting attendance fees	845	1,500	
Annual allowance for ICT expenses	750	1,000	
	1,595	2,500	0
Cr E Ganzer			
Meeting attendance fees	345		1,100
Annual allowance for ICT expenses	250		1,000
	595	0	2,100
	17,177	21,494	16,169
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	1,000	1,000	1,000
Deputy President's annual allowance	250	250	250
Meeting attendance fees	8,785	10,710	7,635
Annual allowance for ICT expenses	6,750	7,000	6,750
Travel and accommodation expenses	392	2,534	534
20(b)	17,177	21,494	16,169

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	594,962	587,274
Post-employment benefits	70,882	66,716
Employee - other long-term benefits	(9,443)	15,799
Employee - termination benefits	8,518	0
Council member costs	17,177	16,169
20(a)	682,096	685,958

Short-term employee benefits

These amounts include all salary (including annual and personal leave) and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

20. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual \$	2021 Actual \$
Purchase of goods and services	372,880	97,069
Amounts outstanding from related parties:		
Trade and other receivables	285	209
Amounts payable to related parties:		
Trade and other payables	100	6,512

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the Department of Communities have a joint operational agreement with regard to the ownership of four housing units in Quinlan Street and two housing units in Patterson Street, Wongan Hills.

The Shire's interest in the joint operations are as follows:

Quinlan Street: 12.81%

Patterson Street: 11.22%

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.224%	5,644,249	0	5,447,352	196,897
2021					
Cash and cash equivalents	0.10%	4,163,016	1,063,162	3,099,004	850
Financial assets at amortised cost - term deposits	0.10%	88,090	88,090	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	54,474	30,999

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 28(a).

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	29.08%		
Gross carrying amount	1,227	0	24,720	101,607	127,554	
Loss allowance	0	0	0	29,551	29,551	5
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	2,030	83,877	30,656	64,842	181,405	
Loss allowance	0	0	0	0	0	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	758,686	27,972	0	74,826	861,484	
Loss allowance	0	0	0	0	0	5
30 June 2021						
Trade and other receivables						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	161,687	3,386	284	2,889	168,246	
Loss allowance	0	0	0	0	0	5

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	0	0	0	0
New loss allowance during period	29,551	0	0	0	0	0
Closing loss allowance at 30 June	29,551	0	0	0	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	348,278	0	0	348,278	348,278
Borrowings	161,847	613,554	1,670,691	2,446,092	2,052,137
Lease liabilities	6,570	26,280	0	32,850	32,850
	<u>516,695</u>	<u>639,834</u>	<u>1,670,691</u>	<u>2,827,220</u>	<u>2,433,265</u>
2021					
Trade and other payables	348,072	0	0	348,072	348,072
Borrowings	167,034	775,037	1,670,691	2,612,762	2,171,723
Lease liabilities	4,928	0	0	4,928	4,928
	<u>520,034</u>	<u>775,037</u>	<u>1,670,691</u>	<u>2,965,762</u>	<u>2,524,723</u>

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the balance date that have a significant effect on the financial statements.

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with 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 statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches.

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective

Description

Governance

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

Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.

General purpose funding

To collect revenue to allow for the allocation to services.

Rating, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to ensure bushfire prevention, animal control and community safety.

Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.

Education and welfare

Support of education for the youth of the community and care of the elderly.

Activities involve the support for aged care accommodation, Community Health Care Centre and youth services within the community.

Housing

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

Community amenities

To provide community amenities and other infrastructure as required by the community.

Rubbish collection, recycling and disposal, maintenance of refuse sites, administration of Town Planning Schemes, maintenance of cemeteries in the district.

Recreation and culture

To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health and community.

To develop and maintain a superior level of quality community recreational facilities, including, but not limited to, civic centres, recreation centres, ovals, parks and gardens, swimming pool, museums and library facilities.

Transport

To provide safe, effective and efficient transport infrastructure to the community.

Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning, lighting of streets and aerodromes.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion activities and building control.

Other property and services

To monitor and control plant and depot operations, and to provide other property services not included elsewhere.

Private works operation, plant operating costs, depot operations and unclassified property functions.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	34,841	35,021	40,214
General purpose funding	3,100,354	3,108,689	3,014,496
Law, order, public safety	7,100	10,500	11,367
Health	46,099	84,490	28,507
Education and welfare	7,237	11,120	10,652
Housing	66,279	64,500	56,746
Community amenities	243,965	216,014	206,750
Recreation and culture	43,141	43,000	43,161
Transport	3,899	7,500	50,483
Economic services	125,179	59,800	71,829
Other property and services	294,637	227,804	346,721
	3,972,731	3,868,438	3,880,926
Grants, subsidies and contributions			
Governance	0	0	19,169
General purpose funding	3,056,308	1,068,377	2,114,421
Law, order, public safety	40,962	44,650	32,165
Community amenities	698	0	987
Recreation and culture	88,227	989,000	447,316
Transport	3,329,042	3,854,669	1,450,327
Other property and services	165,574	133,440	133,297
	6,680,811	6,090,136	4,197,682
Total Income	10,653,542	9,958,574	8,078,608
Expenses			
Governance	(458,380)	(550,799)	(296,136)
General purpose funding	(133,884)	(105,726)	(121,157)
Law, order, public safety	(149,232)	(165,592)	(173,249)
Health	(373,228)	(407,106)	(385,228)
Education and welfare	(152,191)	(221,573)	(140,873)
Housing	(167,894)	(172,364)	(187,678)
Community amenities	(525,510)	(530,375)	(514,536)
Recreation and culture	(1,616,054)	(1,689,422)	(1,598,692)
Transport	(2,758,198)	(2,894,898)	(2,910,757)
Economic services	(234,060)	(189,073)	(190,682)
Other property and services	(499,919)	(284,390)	(933,442)
Total expenses	(7,068,550)	(7,211,318)	(7,452,430)
Net result for the period	3,584,992	2,747,256	626,178

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
(c) Fees and Charges			
Governance	4,864	5,350	9,845
General purpose funding	9,046	7,500	6,140
Law, order, public safety	7,100	10,500	11,366
Health	25,200	75,500	25,361
Education and welfare	201	1,500	182
Housing	59,800	61,000	52,631
Community amenities	243,284	216,014	206,750
Recreation and culture	35,226	37,000	35,454
Transport	2,559	2,500	3,059
Economic services	125,175	58,800	70,524
Other property and services	166,812	146,033	131,385
	679,267	621,697	552,697

	2022	2021
	\$	\$
(d) Total Assets		
Governance	1,940,743	1,706,085
General purpose funding	8,050,390	5,097,958
Law, order, public safety	183,459	206,615
Health	2,534,550	2,336,640
Education and welfare	758,796	740,052
Housing	1,530,880	501,411
Community amenities	1,010,777	840,682
Recreation and culture	23,809,158	22,639,189
Transport	114,986,518	113,208,936
Economic services	6,581,346	5,878,445
Other property and services	4,437,673	4,257,640
	164,792,121	157,413,656

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2021/22 Actual Rateable Value *	2021/22		2021/22		2021/22		2020/21	
					Actual Rate	Revenue	Actual Interim Rates	Revenue	Budget Interim Rate	Budget Total Revenue	Budget Total Revenue	Actual Total Revenue
Wongan Hills	Gross rental valuation	0.100677	456	5,866,599	590,632	58	590,632	2,500	593,132	2,500	584,074	
Ballidu and Cadoux	Gross rental valuation	0.100677	69	467,164	47,033	301	47,334	0	47,033	0	45,210	
Rural	Unimproved valuation	0.01027	270	230,681,000	2,369,094	(41)	2,369,053	0	2,369,094	0	2,298,395	
Mining	Unimproved valuation	0.01027	1	78,587	807	3,555	4,362	0	808	0	1,122	
Sub-Total			796	237,093,350	3,007,566	3,873	3,011,439	2,500	3,010,067	2,500	2,928,801	
Minimum												
Minimum payment												
Wongan Hills	Gross rental valuation	683	59	171,493	40,294	0	40,294	0	40,294	0	35,142	
Ballidu and Cadoux	Gross rental valuation	368	20	11,570	7,365	0	7,365	0	7,365	0	7,150	
Rural	Unimproved valuation	368	17	314,600	6,260	0	6,260	0	6,260	0	5,720	
Mining	Unimproved valuation	368	18	153,040	6,628	0	6,628	0	6,628	0	4,648	
Sub-Total			114	650,703	60,547	0	60,547	0	60,547	0	52,660	
			910	237,744,053	3,068,113	3,873	3,071,986	2,500	3,070,614	2,500	2,981,461	
Discounts on general rates (Refer note 26(c))							(37,660)		(33,000)		(36,964)	
Total amount raised from general rates							3,034,326		3,037,614		2,944,497	
(b) Rates (excluding general rates)												
Ex-gratia Rates							31,346	0	23,500	0	23,269	
(c) Total Rates							3,065,672		3,061,114		2,967,766	

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

(c) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts		Circumstances in which Discount is Granted			
Rate or Fee Discount Granted	Type	Discount %	2022 Actual	2022 Budget	2021 Actual
General Rates	Rate	2.00%	\$ 37,660	\$ 33,000	\$ 36,964
Total discounts/concessions (Note 26)			37,660	33,000	36,964

Early payment discount if payment made in full received within 21 days of rates issuance.

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

26. RATING INFORMATION (Continued)

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	3/09/2021	N/A	N/A	7.00%
Option Two				
First instalment	3/09/2021	30.0	5.50%	7.00%
Second instalment	5/11/2021	12.0	5.50%	7.00%
Third instalment	14/01/2022	12.0	5.50%	7.00%
Fourth instalment	18/03/2022	12.0	5.50%	7.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	11,521	15,000	14,864
Interest on instalment plan	8,496	6,000	8,368
Charges on instalment plan	3,680	6,000	4,270
	23,697	27,000	27,502

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. RATE SETTING STATEMENT INFORMATION

Note	2021/22	2021/22	2021/22	2020/21
	(30 June 2022 Carried Forward)	Budget (30 June 2022 Carried Forward)	(1 July 2021 Brought Forward)	(30 June 2021 Carried Forward)
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(b)	(10,851)	(10,390)	0
Less: Movement in liabilities associated with restricted cash		103	0	240
Less: Fair value adjustments to financial assets at fair value through profit and loss		(4,997)	0	(4,683)
Add: Loss on disposal of assets	10(b)	43,130	151,192	239,929
Add: Depreciation	10(a)	2,610,137	2,520,170	2,540,623
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(2,871)	0	(3,518)
Employee benefit provisions		21,772	0	17,576
NCA Land held for resale		17,140	0	21,800
Non-cash amounts excluded from operating activities		2,673,563	2,660,972	2,811,967
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	29	(2,626,886)	(1,676,447)	(1,911,870)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(30,877)	0	(35,265)
Less: Current assets not expected to be received at end of year				
- Rates receivable	6	0	25,000	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	116,527	117,313	119,587
- Current portion of lease liabilities	11(b)	6,979	(207)	4,928
- Employee benefit provisions funded by restricted cash		41,842	35,000	41,741
- Movement in provisions between current and non-current provisions		0	(25,000)	0
Total adjustments to net current assets		(2,492,415)	(1,524,341)	(1,780,879)
Net current assets used in the Rate Setting Statement				
Total current assets		6,763,624	2,522,148	4,696,729
Less: Total current liabilities		(1,493,430)	(997,807)	(1,249,292)
Less: Total adjustments to net current assets		(2,492,415)	(1,524,341)	(1,780,879)
Net current assets used in the Rate Setting Statement		2,777,779	0	1,666,558

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Loan	Actual						Budget		
		Principal at 1 July 2020		Principal at 30 June 2021		Principal at 30 June 2022		New Loans During 2021-22	Repayments During 2021-22	Principal at 30 June 2022
		During 2020-21	During 2020-21	During 2020-21	During 2021-22	During 2021-22	During 2021-22			
Recreation Centre Improvements	152	1,959,317	0	1,876,707	0	1,792,385	0	0	1,876,705	1,792,383
Total		1,959,317	0	1,876,707	0	1,792,385	0	0	1,876,705	1,792,383
Self Supporting Loans										
Construction of Aged Persons Complex	147	24,440	0	15,159	0	5,225	0	0	15,158	5,224
Construction of Aged Persons Complex	151A	260,595	0	243,799	0	226,391	0	0	243,798	226,390
Wongan Hills Community Store	153	0	40,000	36,058	0	28,136	0	0	36,058	28,136
Total Self Supporting Loans		285,035	40,000	295,016	0	259,752	0	0	295,014	259,750
Total Borrowings	Note 14	2,244,352	40,000	2,171,723	0	2,052,137	0	0	2,171,719	2,052,133

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
Recreation Centre Improvements		Recreation & culture	152	WATC	2.05%	\$(37,810)	\$(37,827)	\$(39,437)
Total						\$(37,810)	\$(37,827)	\$(39,437)
Self Supporting Loans Interest Repayments								
Construction of Aged Persons Complex		Education and welfare	147	WATC	6.91%	\$(595)	\$(878)	\$(1,258)
Construction of Aged Persons Complex		Education and welfare	151A	WATC	3.65%	\$(8,583)	\$(8,741)	\$(10,137)
Wongan Hills Community Store		Other property & services	153	WATC	2.02%	\$(87)	\$(221)	\$(209)
Total Self Supporting Loans Interest Repayments						\$(9,265)	\$(9,840)	\$(11,598)
Total Interest Repayments	2(b)					\$(47,075)	\$(47,667)	\$(51,035)

SHIRE OF WONGAN-BALLIDU
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

28. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2020	New Leases During 2020-21	Principal at 30 June 2021	Principal Repayments During 2020-21	Principal at 1 July 2021	New Leases During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022
CRC Photocopier (Old) Photocopiers (CRC & Admin)	11(b)	\$ 10,727	\$ 0	\$ 4,928	\$ (5,799)	\$ 0	\$ 0	\$ (4,928)	\$ 0
Total Lease Liabilities		\$ 10,727	\$ 0	\$ 4,928	\$ (5,799)	\$ 0	\$ 0	\$ (4,928)	\$ 0
Lease Interest Repayments									
Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Lease Term	Actual for year ending 30 June 2021
CRC Photocopier (Old)	2(b)	Other property & services	1	De Lange Landen	3.30%	\$ 0	\$ (91)	5 years	\$ (285)
Total Interest Repayments						\$ 0	\$ (91)		\$ (285)

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

29. RESERVE ACCOUNTS

Restricted by council

	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2022 Actual	2021 Actual	2021 Actual	2021 Actual	2021 Actual	2021 Actual
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Budget	Budget	Transfer to	Budget	Closing Balance	Opening Balance	Transfer to	Actual	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Long Service Leave Reserve	41,739	103	0	41,842	41,739	0	209	0	41,948	41,499	41,499	240	0	0	41,739
(b) Depot Improvement Reserve	10,546	26	0	10,572	10,546	0	53	0	10,599	10,486	10,486	60	0	0	10,546
(c) Plant Reserve	594,336	741,464	(489,158)	846,642	594,336	(641,000)	742,978	(641,000)	696,314	660,097	660,097	269,321	(335,082)	(335,082)	594,336
(d) Housing Reserve	117,871	245,290	0	363,161	117,871	0	245,591	(200,000)	163,462	1,851	1,851	116,020	0	0	117,871
(e) Wongan Hills Community Resource Centre Reserve	37,347	92	0	37,439	37,347	0	187	0	37,534	32,505	32,505	20,138	(15,296)	(15,296)	37,347
(f) Swimming Pool Reserve	63,998	157	0	64,155	63,998	0	321	(49,000)	15,319	114,767	114,767	661	(51,430)	(51,430)	63,998
(g) Historical Publications Reserve	7,108	18	0	7,126	7,108	0	36	0	7,144	7,068	7,068	40	0	0	7,108
(h) Special Projects Reserve	360,929	889	0	361,818	360,929	(30,000)	1,809	(30,000)	332,738	348,904	348,904	42,025	(30,000)	(30,000)	360,929
(i) Waste Management Reserve	50,243	5,124	0	55,367	50,243	0	5,252	0	55,495	44,981	44,981	5,262	0	0	50,243
(j) Housing - Stickland Street Reserve	53,450	5,132	0	58,582	53,450	0	5,268	0	58,718	53,142	53,142	308	0	0	53,450
(k) Housing - Quinlan Street Reserve	49,792	5,123	0	54,915	49,792	0	5,250	0	55,042	44,534	44,534	5,258	0	0	49,792
(l) Housing - Patterson Street Reserve	49,236	5,121	0	54,357	49,236	0	5,247	0	54,483	43,980	43,980	5,256	0	0	49,236
(m) Sporting Co-Location Reserve	425,275	219,620	(75,985)	568,910	425,275	(331,750)	2,126	(331,750)	95,651	286,852	286,852	138,423	0	0	425,275
(n) Doctor Reserve	50,000	0	(50,000)	0	50,000	0	250	(50,250)	0	150,000	150,000	0	(100,000)	(100,000)	50,000
(o) Finance System Replacement Reserve	0	102,000	0	102,000	0	0	52,000	0	52,000	0	0	0	0	0	0
	1,911,870	1,330,159	(615,143)	2,626,886	1,911,870	(1,302,000)	1,066,577	(1,302,000)	1,676,447	1,840,666	1,840,666	603,012	(531,808)	(531,808)	1,911,870

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Anticipated date of use	Name of Reserve	Purpose of the reserve
Ongoing	(a) Long Service Leave Reserve	- To be used for Council's current and non-current long service leave liability.
Ongoing	(b) Depot Improvement Reserve	- To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu Depot.
Ongoing	(c) Plant Reserve	- To be used for the purchase of major plant and motor vehicles.
Ongoing	(d) Housing Reserve	- To be used for the development of housing within the Shire.
Ongoing	(e) Wongan Hills Community Resource Centre Reserve	- To be used to transfer funds from the Community Resource Centre operations for the future purchase of capital, furniture and equipment.
Ongoing	(f) Swimming Pool Reserve	- To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
Ongoing	(g) Historical Publications Reserve	- To be used to fund historical publications and projects of the Shire.
Ongoing	(h) Special Projects Reserve	- To be used to fund the refurbishment of a multi-purpose medical facility in Wongan Hills to house the doctor and others.
Ongoing	(i) Waste Management Reserve	- To be used to fund the future waste management facility needs of the Shire.
Ongoing	(j) Housing - Stickland Street Reserve	- To be used to fund the capital and operating costs of the housing in Stickland Street.
Ongoing	(k) Housing - Quinlan Street Reserve	- To be used to fund the capital and operating costs of the housing in Quinlan Street.
Ongoing	(l) Housing - Patterson Street Reserve	- To be used to fund the capital and operating costs of the housing in Patterson Street.
30/06/2023	(m) Sporting Co-Location Reserve	- To be used to fund the implementation of the co-location of sports facilities within the Shire of Wongan-Ballidu.
30/06/2022	(n) Doctor Reserve	- To be used to fund the operational subsidy paid to the operator of the Wongan Hills Medical Centre.
30/06/2023	(o) Finance System Replacement Reserve	- To be used to fund the replacement of the Shire's core software application

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

30. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Lake Ninan/Hinds Fire Brigade	4,821	0	0	4,821
Mocardy Bushfire Brigade	7,787	0	0	7,787
Fire Brigade - Glenvar	500	0	0	500
Transport Payments	5,423	0	(5,423)	0
Discover Golden Horizons	27,641	0	0	27,641
WH Nature Playground	1,680	0	(1,680)	0
	47,852	0	(7,103)	40,749